MONTANA LEGISLATIVE HISTORY

BEST COPY AVAILABLE

Chapter 11 1989 Sp L June

Bill H 28 S _____ Original bill & history ✓ C

H. Committee on Educ & Cult. Res.		S. Committee on Education & Cult. Ins.	
Hearing Date(s) 6-23	C	Hearing Date(s) 7-6	C
_____	C	7-7	C
_____	C	7-8	C
_____	C	7-11	C
Date Out 6-23	C		

Did this bill originate in an interim committee? ____Yes ____No

Committee _____ Report _____

"Joint hearing by House Taxation, House Education & Senate Education committees on 6-21-1989. Minutes recorded by the Senate Education - House Taxation area HB 39. Executive action on 6/23 in Senate Education on 7/7, 7/9, 7/11"

HOUSE FINAL STATUS

7/06 SIGNED BY PRESIDENT
7/06 TRANSMITTED TO GOVERNOR
7/11 SIGNED BY GOVERNOR
CHAPTER NUMBER 7 EFFECTIVE DATE: 07/11/89

HB 26 INTRODUCED BY PAVLOVICH, ET AL.
REVISE PUBLIC SCHOOL FUNDING AND RELATED TAXATION LAWS

6/20 INTRODUCED
6/20 REFERRED TO TAXATION
6/20 FISCAL NOTE REQUESTED
6/21 FISCAL NOTE RECEIVED
6/22 FISCAL NOTE PRINTED
DIED IN COMMITTEE

HB 27 INTRODUCED BY ELLIOT, ET AL.
CHANGE THE APPORTIONMENT OF THE ASSESSED VALUATION OF CERTAIN CENTRALLY ASSESSED PROPERTY AMONG COUNTIES BY BASING THE APPORTIONMENT ON TRENDED INSTALLED COST

6/20 INTRODUCED
6/20 REFERRED TO TAXATION
6/20 FISCAL NOTE REQUESTED
6/22 FISCAL NOTE RECEIVED
6/23 HEARING
6/26 FISCAL NOTE PRINTED
6/26 TABLED IN COMMITTEE

HB 28 INTRODUCED BY SCHYE, ET AL.
INCREASE EQUALIZATION OF SCHOOL FUNDING BY REVISING FUNDING STRUCTURE

6/20 INTRODUCED
6/20 REFERRED TO EDUCATION & CULTURAL RESOURCES
6/20 FISCAL NOTE REQUESTED
6/21 HEARING
6/23 HEARING
6/26 FISCAL NOTE RECEIVED
6/26 COMMITTEE REPORT--BILL PASSED AS AMENDED
6/27 SPONSOR FISCAL NOTE REQUESTED
6/27 SPONSOR FISCAL NOTE RECEIVED
6/29 SPONSOR FISCAL NOTE PRINTED
6/30 2ND READING DO PASS AS AMENDED
MOTION FAILED 44 55
6/30 SEGREGATED FROM COMMITTEE OF THE WHOLE REPORT
6/30 2ND READING DO PASS AS AMENDED
MOTION FAILED 47 52
6/30 SEGREGATED FROM COMMITTEE OF THE WHOLE REPORT
7/01 2ND READING PASSED AS AMENDED 53 47
7/01 3RD READING PASSED 53 47

TRANSMITTED TO SENATE
7/01 REFERRED TO EDUCATION & CULTURAL RESOURCES
7/07 HEARING
7/12 COMMITTEE REPORT--BILL CONCURRED AS AMENDED
7/13 2ND READING CONCURRED AS AMENDED 31 18

7/13 TAKE FROM 3RD READING AND PLACED ON 2ND READING
7/13 2ND READING CONCURRED AS AMENDED 28 22
7/13 3RD READING CONCURRED 29 21

RETURNED TO HOUSE WITH AMENDMENTS
7/14 2ND READING AMENDMENTS CONCURRED 53 47
7/14 3RD READING AMENDMENTS CONCURRED 54 46

7/18 SIGNED BY PRESIDENT
7/20 SIGNED BY SPEAKER
7/21 TRANSMITTED TO GOVERNOR
8/11 SIGNED BY GOVERNOR
CHAPTER NUMBER 11
EFFECTIVE DATE: 08/11/89 (S13, 27, 37(2), 45-48, 52-59, 65-94, 96-98)
EFFECTIVE DATE: 10/01/89 (S95, 99, 100)
EFFECTIVE DATE: 07/01/90 (S1-12, 14-26, 28-36, 37(1), 37(3-5), 38-44, 49-51, 60-64, 101)

HB 29 INTRODUCED BY COBB
APPROPRIATE FUNDS TO THE SUPERINTENDENT OF PUBLIC INSTRUCTION FOR STATE EQUALIZATION AID FOR CURRENT FOUNDATION PROGRAM SCHEDULES

6/20 INTRODUCED
6/20 REFERRED TO EDUCATION & CULTURAL RESOURCES
6/21 HEARING
DIED IN COMMITTEE

HB 30 INTRODUCED BY COBB
LIMIT THE GENERAL FUND CASH RESERVE OF CERTAIN SCHOOL DISTRICTS ACCORDING TO THE AMOUNT OF STATE EQUALIZATION AID RECEIVED BY EACH DISTRICT DURING THE FISCAL YEAR

6/20 INTRODUCED
DIED IN PROCESS

HB 31 INTRODUCED BY COBB
INCREASE THE GENERAL BONUS PAYMENT FOR ENLARGED SCHOOL DISTRICTS THAT ARE FORMED THROUGH THE VOLUNTARY CONSOLIDATION OR ANNEXATION OF ELEMENTARY OR HIGH SCHOOL DISTRICTS

6/20 INTRODUCED
DIED IN PROCESS

HB 32 INTRODUCED BY COBB
REQUIRE DISTRIBUTION OF STATE EQUALIZATION AID TO PUBLIC SCHOOLS IN MONTHLY PAYMENTS

6/20 INTRODUCED
DIED IN PROCESS

HB 33 INTRODUCED BY COBB
APPROPRIATE STATE AND COUNTY SCHOOL EQUALIZATION REVENUE FOR THE SCHOOL FOUNDATION PROGRAM

HOUSE BILL NO. 28

INTRODUCED BY Gibson Marsh Vincent
Peck Marks

A BILL FOR AN ACT ENTITLED: "AN ACT TO GENERALLY REVISE PUBLIC SCHOOL FUNDING; TO ELIMINATE THE PRESENT PERMISSIVE LEVY; TO ELIMINATE THE COUNTY RETIREMENT LEVY AND PROVIDE FULL REIMBURSEMENT, WITH STATE EQUALIZATION AID MONEY, OF EACH DISTRICT'S RETIREMENT FUND EXPENDITURES; TO INCLUDE COMPREHENSIVE INSURANCE COSTS IN THE GENERAL FUND BUDGET OF SCHOOL DISTRICTS; TO ADJUST THE FOUNDATION PROGRAM SCHEDULES FOR SCHOOL FISCAL YEAR 1991 AND SUCCEEDING YEARS IN COORDINATION WITH ANY SCHEDULE INCREASE FOR SCHOOL FISCAL YEAR 1990; TO LIMIT, WITH CERTAIN EXCEPTIONS, THE MAXIMUM GENERAL FUND BUDGET OF A DISTRICT TO 117 PERCENT OF THE COMBINED FOUNDATION PROGRAM AND RETIREMENT FUND AMOUNTS FOR THE DISTRICT; TO FURTHER LIMIT THE GENERAL FUND RESERVE OF CERTAIN DISTRICTS; TO REALLOCATE LOTTERY REVENUE FROM RETIREMENT EQUALIZATION TO STATE EQUALIZATION AID; TO IMPOSE A 45-MILL STATEWIDE LEVY IN SUPPORT OF STATE EQUALIZATION AID; TO INCREASE THE COUNTY ELEMENTARY LEVY FROM 28 MILLS TO 47 MILLS AND THE COUNTY HIGH SCHOOL LEVY FROM 17 MILLS TO 28 MILLS; TO STATUTORILY APPROPRIATE ALL REVENUE ALLOCATED BY LAW TO COUNTY AND STATE EQUALIZATION; TO EXCLUDE ALL SCHOOL LEVIES FROM THE PROPERTY TAX LIMITATIONS OF INITIATIVE MEASURE NO. 105; TO LIMIT TO 180 THE NUMBER OF PUPIL-INSTRUCTION DAYS FOR WHICH FOUNDATION PROGRAM SUPPORT MAY BE RECEIVED; TO REQUIRE DISTRIBUTION OF STATE EQUALIZATION AID IN MONTHLY PAYMENTS; TO REQUIRE STATE FUNDING OF TRANSPORTATION SCHEDULE AMOUNTS; TO INCREASE THE GENERAL BONUS PAYMENTS FOR ENLARGED DISTRICTS; TO REQUIRE SCHOOL DISTRICTS TO USE GENERALLY ACCEPTED ACCOUNTING PRINCIPLES; TO PROVIDE FOR A LEGISLATIVE OVERSIGHT COMMITTEE ON SCHOOL FUNDING IMPLEMENTATION TO DIRECT STUDIES ON FURTHER EQUALIZATION OF TRANSPORTATION, INSURANCE, AND CAPITAL EXPENDITURES AND TO PERFORM OTHER DUTIES; TO PROVIDE FOR A TELECOMMUNICATIONS NETWORK FOR EDUCATION; TO APPROPRIATE FUNDS FOR EQUALIZATION SUPPORT AND OTHER PURPOSES; AMENDING SECTIONS 2-7-504, 15-10-402, 15-10-412, 17-3-213, 17-7-502, 20-3-106, 20-3-205, 20-3-324, 20-3-331, 20-5-305, 20-5-312, 20-6-401, 20-6-506, 20-6-603, 20-6-608, 20-7-414, 20-7-422, 20-7-431, 20-7-442, 20-9-104, 20-9-141, 20-9-201, 20-9-212, 20-9-213, 20-9-301, 20-9-303, 20-9-311, 20-9-312, 20-9-315, 20-9-318 THROUGH 20-9-322, 20-9-331, 20-9-333, 20-9-334, 20-9-343, 20-9-344, 20-9-346, 20-9-347, 20-9-351, 20-9-353, 20-9-501, 20-9-506, 20-10-104, 20-10-141, 20-10-142, 20-10-144, 20-10-145, 23-5-1027, AND 90-6-309, MCA; REPEALING SECTIONS 20-9-105, 20-9-352, 20-9-531, 20-9-532, AND 20-10-146, MCA; AND PROVIDING EFFECTIVE DATES AND AN APPLICABILITY DATE."

INTRODUCED BILL
HB 28

WHEREAS, it is the intent of the Legislature to enhance equality of educational opportunity for students in the elementary schools and secondary schools of Montana by revising the school funding laws to provide greater equalization of the funding available to school districts and to promote equalization of school district expenditures per student. It is the further intent of the Legislature to preserve local control of the public school system, as guaranteed by Montana's Constitution.

For these purposes, the Legislature determines to equalize funding aid to the school districts through the foundation program schedules for the school fiscal year ending June 30, 1991, and succeeding years in an amount equal to the following percentages of the total costs incurred by all the districts in the state in school fiscal year 1988: 100% of comprehensive insurance, after subtracting 30% of the Public Law 81-874 support for insurance, and 100% of general fund expenditures, after subtracting special education and 30% of the Public Law 81-874 general fund support.

The Legislature also determines to equalize funding for retirement by providing state equalization aid payments sufficient to finance 100% of the costs incurred by each school district for retirement, social security, and unemployment insurance.

The Legislature also determines to include retirement and other benefits associated with the salaries of special education personnel as costs for which foundation program support for special education is allowed and determines to fully fund approved allowable costs for the special education programs of the school districts through the foundation program.

The Legislature also determines to provide state funding for transportation costs in school fiscal year 1991 in the amount provided by the statutory transportation schedules.

The Legislature recognizes its responsibility to devise an equalized system of school funding prior to July 1, 1989, and recognizes that measures in addition to the provisions in this bill are necessary to fully address equalization of funding and expenditures for transportation, retirement, capital improvements, and other needs of the districts. Because it is necessary to identify those factors that affect disparate expenditure patterns, to determine whether those factors are educationally relevant, and to develop data not currently available to devise methods of equitably funding those needs, the Legislature determines that a study should be conducted, as provided in [sections 57 through 62], and that equitable funding methods for these needs should be addressed by the 52nd Legislature.

The Legislature acknowledges the constitutional guarantee of equal educational opportunity for each public school pupil in Montana. The Legislature also acknowledges the sound policy considerations for empowering local trustees to supervise and control the schools in the district, as required by the Montana Constitution. Therefore, to guarantee more equal expenditures per student in similarly sized schools throughout Montana, while also providing each district board of trustees the power to determine and meet the unique and individual needs of students and schools in the district, the Legislature determines that it is reasonable and necessary to establish a maximum general fund budget limitation for each district, except as provided in 20-9-315, of 117% of the district's combined foundation program amount and retirement fund reimbursement. Because of different circumstances that exist from district to district, the Legislature finds that it is reasonable and necessary to permit that range of disparity in expenditures by similarly sized districts throughout the state.

The Legislature intends that the current system of funding county equalization with elementary and high school levies and other revenue sources be maintained without change in order to preserve the current method of providing equalized local support of schools. The statutory

appropriation of all revenue earmarked to fund county equalization does not affect the manner in which that revenue is collected, controlled, and distributed to districts by the county. It is intended that a district eligible for federal funds under Title I of Public Law 81-874 will be able to maintain the local contribution rate as required by 20 U.S.C. 238(d)(3)(C) for continuing eligibility.

It is intended that while school districts may conduct more than 180 days of instruction, a school district may not receive foundation program support for more than 180 days of pupil instruction.

Under 20-3-106, 20-9-102, 20-9-201, 20-9-211, and 20-9-213, the Superintendent of Public Instruction is authorized to supervise school financial administration and to adopt rules establishing requirements for budgeting and financial administration of public school districts, including accounting and reporting requirements. Under 20-9-344, the Board of Public Education has authority to require any reports it considers necessary. It is intended that school districts be required to maintain accounting systems based on generally accepted accounting principles and that the Superintendent of Public Instruction adopt rules necessary to implement the requirement. The Superintendent of Public Instruction shall provide training

and assistance to the districts as necessary to enable the districts to comply.

It is intended that the districts be required to file accurate and timely reports with the Superintendent of Public Instruction. Districts must be required to provide student and school district data as may be required by the Superintendent of Public Instruction concerning the condition of education in Montana, including personnel information, student and school district demographics, assessment of student and school district achievement, and other appropriate educational factors necessary to enable the Legislature to assess the equality of educational opportunity being provided by the public school districts and to determine the amount of state aid to be distributed to school districts. Districts shall also provide data to meet grant requirements and other national reporting needs.

It is intended that the Superintendent of Public Instruction conduct training and provide forms for the personnel responsible for completing reports. Whenever possible, the Superintendent of Public Instruction shall develop methods for collecting educational data electronically, using formats consistent with school district data processing capabilities. The educational data must be maintained in an electronic format easily accessible by other state agencies and the Legislature.

State equalization aid and county equalization money may be withheld from school districts, as provided by 20-9-344, that do not comply with accounting and reporting requirements.

It is intended that the Superintendent of Public Instruction employ additional personnel during fiscal year 1990 and fiscal year 1991, not to exceed the appropriation, for the purpose of establishing standard accounting and reporting practices in the public school districts and for implementing the additional provisions of this bill.

The Legislature determines that if county equalization revenue is deficient because of noncollected tax payments, state equalization aid may be provided to offset the delinquency.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 2-7-504, MCA, is amended to read:

"2-7-504. Accounting methods. ~~The~~ Unless otherwise required by law, the department shall prescribe the general methods and details of accounting for the receipt and disbursement of all ~~moneys~~ money belonging to governmental entities referred to in this part and shall establish in those offices general methods and details of accounting. All governmental entity officers shall conform with the standards prescribed by the department."

Section 2. Section 15-10-402, MCA, is amended to read:

"15-10-402. Property tax limited to 1986 levels. (1) Except as provided in subsections (2) and (3), the amount of taxes levied on property described in 15-6-133, 15-6-134, 15-6-136, 15-6-139, 15-6-142, and 15-6-144 may not, for any taxing jurisdiction, exceed the amount levied for taxable year 1986.

(2) The limitation contained in subsection (1) does not apply to levies for rural improvement districts, Title 7, chapter 12, part 21; special improvement districts, Title 7, chapter 12, part 41; elementary and high school districts, Title 20; or bonded indebtedness.

(3) New construction or improvements to or deletions from property described in subsection (1) are subject to taxation at 1986 levels.

(4) As used in this section, the "amount of taxes levied" and the "amount levied" mean the actual dollar amount of taxes imposed on an individual piece of property, notwithstanding an increase or decrease in value due to inflation, reappraisal, adjustments in the percentage multiplier used to convert appraised value to taxable value, changes in the number of mills levied, or increase or decrease in the value of a mill."

Section 3. Section 15-10-412, MCA, is amended to read:

"15-10-412. Property tax limited to 1986 levels --

clarification -- extension to all property classes. Section 15-10-402 is interpreted and clarified as follows:

(1) The limitation to 1986 levels is extended to apply to all classes of property described in Title 15, chapter 6, part 1.

(2) The limitation on the amount of taxes levied is interpreted to mean that, except as otherwise provided in this section, the actual tax liability for an individual property is capped at the dollar amount due in each taxing unit for the 1986 tax year. In tax years thereafter, the property must be taxed in each taxing unit at the 1986 cap or the product of the taxable value and mills levied, whichever is less for each taxing unit, except in a taxing unit that levied a tax in tax years 1983 through 1985 but did not levy a tax in 1986, in which case the actual tax liability for an individual property is capped at the dollar amount due in that taxing unit for the 1985 tax year.

(3) The limitation on the amount of taxes levied does not mean that no further increase may be made in the total taxable valuation of a taxing unit as a result of:

(a) annexation of real property and improvements into a taxing unit;

(b) construction, expansion, or remodeling of improvements;

(c) transfer of property into a taxing unit;

(d) subdivision of real property;

(e) reclassification of property;

(f) increases in the amount of production or the value of production for property described in 15-6-131 or 15-6-132;

(g) transfer of property from tax-exempt to taxable status;

(h) revaluations caused by:

(i) cyclical reappraisal; or

(ii) expansion, addition, replacement, or remodeling of improvements; or

(i) increases in property valuation pursuant to 15-7-111(4) through (8) in order to equalize property values annually.

(4) The limitation on the amount of taxes levied does not mean that no further increase may be made in the taxable valuation or in the actual tax liability on individual property in each class as a result of:

(a) a revaluation caused by:

(i) construction, expansion, replacement, or remodeling of improvements that adds value to the property; or

(ii) cyclical reappraisal;

(b) transfer of property into a taxing unit;

(c) reclassification of property;

(d) increases in the amount of production or the value of production for property described in 15-6-131 or 15-6-132;

(e) annexation of the individual property into a new taxing unit;

(f) conversion of the individual property from tax-exempt to taxable status; or

(g) increases in property valuation pursuant to 15-7-111(4) through (8) in order to equalize property values annually.

(5) Property in classes four, twelve, and fourteen is valued according to the procedures used in 1986, including the designation of 1982 as the base year, until the reappraisal cycle beginning January 1, 1986, is completed and new valuations are placed on the tax rolls and a new base year designated, if the property is:

(a) new construction;

(b) expanded, deleted, replaced, or remodeled improvements;

(c) annexed property; or

(d) property converted from tax-exempt to taxable status.

(6) Property described in subsections (5)(a) through (5)(d) that is not class four, class twelve, or class fourteen property is valued according to the procedures used

in 1986 but is also subject to the dollar cap in each taxing unit based on 1986 mills levied.

(7) The limitation on the amount of taxes, as clarified in this section, is intended to leave the property appraisal and valuation methodology of the department of revenue intact. Determinations of county classifications, salaries of local government officers, and all other matters in which total taxable valuation is an integral component are not affected by 15-10-401 and 15-10-402 except for the use of taxable valuation in fixing tax levies. In fixing tax levies, the taxing units of local government may anticipate the deficiency in revenues resulting from the tax limitations in 15-10-401 and 15-10-402, while understanding that regardless of the amount of mills levied, a taxpayer's liability may not exceed the dollar amount due in each taxing unit for the 1986 tax year unless the taxing unit's taxable valuation decreases by 5% or more from the 1986 tax year. If a taxing unit's taxable valuation decreases by 5% or more from the 1986 tax year, it may levy additional mills to compensate for the decreased taxable valuation, but in no case may the mills levied exceed a number calculated to equal the revenue from property taxes for the 1986 tax year in that taxing unit.

(8) The limitation on the amount of taxes levied does not apply to the following levy or special assessment

categories, whether or not they are based on commitments made before or after approval of 15-10-401 and 15-10-402:

(a) rural improvement districts;

(b) special improvement districts;

(c) levies pledged for the repayment of bonded indebtedness, including tax increment bonds;

(d) city street maintenance districts;

(e) tax increment financing districts;

(f) satisfaction of judgments against a taxing unit;

(g) street lighting assessments; and

(h) revolving funds to support any categories specified in this subsection (8); and

(i) elementary and high school districts.

(9) The limitation on the amount of taxes levied does not apply in a taxing unit if the voters in the taxing unit approve an increase in tax liability following a resolution of the governing body of the taxing unit containing:

(a) a finding that there are insufficient funds to adequately operate the taxing unit as a result of 15-10-401 and 15-10-402;

(b) an explanation of the nature of the financial emergency;

(c) an estimate of the amount of funding shortfall expected by the taxing unit;

(d) a statement that applicable fund balances are or

by the end of the fiscal year will be depleted;

(e) a finding that there are no alternative sources of revenue;

(f) a summary of the alternatives that the governing body of the taxing unit has considered; and

(g) a statement of the need for the increased revenue and how it will be used.

(10) The limitation on the amount of taxes levied does not apply to levies required to address the funding of relief of suffering of inhabitants caused by famine, conflagration, or other public calamity.

(11) The limitation on the amount of taxes levied by a taxing jurisdiction subject to a statutory maximum mill levy does not prevent a taxing jurisdiction from increasing its number of mills beyond the statutory maximum mill levy to produce revenue equal to its 1986 revenue.

(12) The limitation on the amount of taxes levied does not apply to a levy increase to repay taxes paid under protest in accordance with 15-1-402."

Section 4. Section 17-3-213, MCA, is amended to read:

"17-3-213. Allocation to general road fund and countywide school levies. (1) The forest reserve funds so apportioned to each county ~~shall~~ must be apportioned by the county treasurer in each county ~~between the several funds~~ as follows:

(a) to the general road fund, 66 2/3% of the total amount received;

(b) to the following countywide school levies, 33 1/3% of the total sum received:

(i) ~~the annual basic tax levy~~ county equalization for elementary schools provided for in 20-9-331; and

(ii) ~~the annual special tax~~ county equalization for high schools provided for in 20-9-333;

~~(iii) the high school transportation fund provided for in 20-10-143;~~

~~(iv) the elementary teacher retirement and social security fund provided for in 20-9-501;~~

~~(v) the high school teacher retirement and social security fund provided for in 20-9-501~~.

(2) The apportionment of money to the funds provided for under subsection (1)(b) ~~shall~~ must be made by the county superintendent based on the proportion that the mill levy of each fund bears to the total number of mills for all the funds. Whenever the total amount of money available for apportionment under this section is greater than the total requirements of a levy, the excess money and any interest income must be retained in a separate reserve fund, to be reapportioned in the ensuing school fiscal year to the levies designated in subsection (1)(b).

(3) In counties ~~wherein~~ in which special road

districts have been created according to law, the board of county commissioners shall distribute a proportionate share of the 66 2/3% of the total amount received for the general road fund to ~~such~~ the special road ~~district--or~~ districts within the county based upon the percentage that the total area of ~~such~~ the road district bears to the total area of the entire county."

Section 5. Section 17-7-502, MCA, is amended to read:

"17-7-502. Statutory appropriations -- definition -- requisites for validity. (1) A statutory appropriation is an appropriation made by permanent law that authorizes spending by a state agency without the need for a biennial legislative appropriation or budget amendment.

(2) Except as provided in subsection (4), to be effective, a statutory appropriation must comply with both of the following provisions:

(a) The law containing the statutory authority must be listed in subsection (3).

(b) The law or portion of the law making a statutory appropriation must specifically state that a statutory appropriation is made as provided in this section.

(3) The following laws are the only laws containing statutory appropriations: 2-9-202; 2-17-105; 2-18-812; 10-3-203; 10-3-312; 10-3-314; 10-4-301; 13-37-304; 15-25-123; 15-31-702; 15-36-112; 15-37-117; 15-70-101;

16-1-404; 16-1-410; 16-1-411; 17-3-212; 17-5-404; 17-5-424; 17-5-804; 19-8-504; 19-9-702; 19-9-1007; 19-10-205; 19-10-305; 19-10-506; 19-11-512; 19-11-513; 19-11-606; 19-12-301; 19-13-604; 20-6-406; 20-8-111; [section 55]; 23-5-306; 23-5-409; 23-5-610; 23-5-612; 23-5-1016; 23-5-1027; 27-12-206; 37-51-501; 39-71-2504; 53-6-150; 53-24-206; 61-2-406; 61-5-121; 67-3-205; 75-1-1101; 75-5-1108; 75-11-313; 76-12-123; 80-2-103; 82-11-136; 82-11-161; 90-3-301; 90-4-215; 90-4-613; 90-6-331; 90-9-306; and section 13, House Bill No. 861, Laws of 1985.

(4) There is a statutory appropriation to pay the principal, interest, premiums, and costs of issuing, paying, and securing all bonds, notes, or other obligations, as due, that have been authorized and issued pursuant to the laws of Montana. Agencies that have entered into agreements authorized by the laws of Montana to pay the state treasurer, for deposit in accordance with 17-2-101 through 17-2-107, as determined by the state treasurer, an amount sufficient to pay the principal and interest as due on the bonds or notes have statutory appropriation authority for such payments. (In subsection (3), pursuant to sec. 10, Ch. 664, L. 1987, the inclusion of 39-71-2504 terminates June 30, 1991.)"

Section 6. Section 20-3-106, MCA, is amended to read:

"20-3-106. Supervision of schools -- powers and

duties. The superintendent of public instruction has the general supervision of the public schools and districts of the state, and he shall perform the following duties or acts in implementing and enforcing the provisions of this title:

(1) resolve any controversy resulting from the proration of costs by a joint board of trustees under the provisions of 20-3-362;

(2) issue, renew, or deny teacher certification and emergency authorizations of employment;

(3) negotiate reciprocal tuition agreements with other states in accordance with the provisions of 20-5-314;

(4) serve on the teachers' retirement board in accordance with the provisions of 2-15-1010;

(5) approve or disapprove the orders of a high school boundary commission in accordance with the provisions of 20-6-311;

(6) approve or disapprove the opening or reopening of a school in accordance with the provisions of 20-6-502, 20-6-503, 20-6-504, or 20-6-505;

(7) approve or disapprove school isolation within the limitations prescribed by 20-9-302;

(8) generally supervise the school budgeting procedures prescribed by law in accordance with the provisions of 20-9-102 and prescribe the school budget format in accordance with the provisions of 20-9-103 and

20-9-506;

(9) establish a system of communication for calculating joint district revenues in accordance with the provisions of 20-9-151;

(10) approve or disapprove the adoption of a district's emergency budget resolution under the conditions prescribed in 20-9-163 and publish rules for an application for additional state aid for an emergency budget in accordance with the approval and disbursement provisions of 20-9-166;

(11) generally supervise the school financial administration provisions as prescribed by 20-9-201(2);

(12) prescribe and furnish the annual report forms to enable the districts to report to the county superintendent in accordance with the provisions of 20-9-213(5) and the annual report forms to enable the county superintendents to report to the superintendent of public instruction in accordance with the provisions of 20-3-209;

(13) approve, disapprove, or adjust an increase of the average number belonging (ANB) in accordance with the provisions of 20-9-313 and 20-9-314;

(14) distribute state equalization aid in support of the foundation program in accordance with the provisions of 20-9-331, 20-9-333, 20-9-342, 20-9-346, and 20-9-347;

(15) distribute state impact aid in accordance with the provisions of 20-9-304;

(16) provide for the uniform and equal provision of transportation by performing the duties prescribed by the provisions of 20-10-112;

(17) approve or disapprove an adult education program for which a district proposes to levy a tax in accordance with the provisions of 20-7-705;

(18) request, accept, deposit, and expend federal ~~moneys~~ money in accordance with the provisions of 20-9-603;

(19) authorize the use of federal ~~moneys~~ money for the support of an interlocal cooperative agreement in accordance with the provisions of 20-9-703 and 20-9-704;

(20) prescribe the form and contents of and approve or disapprove interstate contracts in accordance with the provisions of 20-9-705;

(21) approve or disapprove the conduct of school on a Saturday or on pupil-instruction-related days in accordance with the provisions of 20-1-303 and 20-1-304;

(22) recommend standards of accreditation for all schools to the board of public education and evaluate compliance with ~~such~~ the standards and recommend accreditation status of every school to the board of public education in accordance with the provisions of 20-7-101 and 20-7-102;

(23) collect and maintain a file of curriculum guides and assist schools with instructional programs in accordance

with the provisions of 20-7-113 and 20-7-114;

(24) establish and maintain a library of visual, aural, and other educational media in accordance with the provisions of 20-7-201;

(25) license textbook dealers and initiate prosecution of textbook dealers violating the law in accordance with the provisions of the textbooks part of this title;

(26) as the governing agent and executive officer of the state of Montana for K-12 vocational education, adopt the policies prescribed by and in accordance with the provisions of 20-7-301;

(27) supervise and coordinate the conduct of special education in the state in accordance with the provisions of 20-7-403;

(28) administer the traffic education program in accordance with the provisions of 20-7-502;

(29) administer the school food services program in accordance with the provisions of 20-10-201, 20-10-202, and 20-10-203;

(30) review school building plans and specifications in accordance with the provisions of 20-6-622;

(31) prescribe the method of identification and signals to be used by school safety patrols in accordance with the provisions of 20-1-408;

(32) provide schools with information and technical

assistance for compliance with the student assessment rules provided for in 20-2-121 and collect and summarize the results of ~~such~~ the student assessment for the board of public education and the legislature;

(33) administer the distribution of state ~~retirement~~ equalization aid for each district's retirement fund expenditures in accordance with ~~20-9-532~~ 20-9-347; and

(34) perform any other duty prescribed from time to time by this title, any other act of the legislature, or the policies of the board of public education. (Subsection (33) effective July 1, 1988--sec. 8, Ch. 635, L. 1987.)"

Section 7. Section 20-3-205, MCA, is amended to read:

"20-3-205. Powers and duties. The county superintendent has general supervision of the schools of the county within the limitations prescribed by this title and shall perform the following duties or acts:

(1) determine, establish, and reestablish trustee nominating districts in accordance with the provisions of 20-3-352, 20-3-353, and 20-3-354;

(2) administer and file the oaths of members of the boards of trustees of the districts in his county in accordance with the provisions of 20-3-307;

(3) register the teacher or specialist certificates or emergency authorization of employment of any person employed in the county as a teacher, specialist, principal, or

district superintendent in accordance with the provisions of 20-4-202;

(4) act on each tuition application submitted to him in accordance with the provisions of 20-5-301, 20-5-302, 20-5-304, and 20-5-311 and transmit the tuition information required by 20-5-312;

(5) file a copy of the audit report for a district in accordance with the provisions of 20-9-203;

(6) classify districts in accordance with the provisions of 20-6-201 and 20-6-301;

(7) keep a transcript and reconcile the district boundaries of the county in accordance with the provisions of 20-6-103;

(8) fulfill all responsibilities assigned to him under the provisions of this title regulating the organization, alteration, or abandonment of districts;

(9) act on any unification proposition and, if approved, establish additional trustee nominating districts in accordance with 20-6-312 and 20-6-313;

(10) estimate the average number belonging (ANB) of an opening school in accordance with the provisions of 20-6-502, 20-6-503, 20-6-504, or 20-6-506;

(11) process and, when required, act on school isolation applications in accordance with the provisions of 20-9-302;

(12) complete the budgets, compute the budgeted revenues and tax levies, file final and emergency budgets, and fulfill such other responsibilities assigned to him under the provisions of this title regulating school budgeting systems;

(13) submit an annual financial report to the superintendent of public instruction in accordance with the provisions of 20-9-211;

(14) ~~quarterly~~ monthly, unless otherwise provided by law, order the county treasurer to apportion state money, county school money, and any other school money subject to apportionment in accordance with the provisions of 20-9-212, 20-9-334, 20-9-347, or 20-10-145~~, or 20-10-146~~;

(15) act on any request to transfer average number belonging (ANB) in accordance with the provisions of 20-9-313(3);

(16) calculate the estimated budgeted general fund sources of revenue in accordance with the provisions of 20-9-348 and the other general fund revenue provisions of the general fund part of this title;

(17) compute the revenues and the district and county levy requirements for each fund included in each district's final budget and report ~~such~~ the computations to the board of county commissioners in accordance with the provisions of the general fund, transportation, bonds, and other school

funds parts of this title;

(18) file and forward bus driver certifications, transportation contracts, and state transportation reimbursement claims in accordance with the provisions of 20-10-103, 20-10-143, or 20-10-145;

(19) for districts which do not employ a district superintendent or principal, recommend library book and textbook selections in accordance with the provisions of 20-7-204 or 20-7-602;

(20) notify the superintendent of public instruction of a textbook dealer's activities when required under the provisions of 20-7-605 and otherwise comply with the textbook dealer provisions of this title;

(21) act on district requests to allocate federal money for indigent children for school food services in accordance with the provisions of 20-10-205;

(22) perform any other duty prescribed from time to time by this title, any other act of the legislature, the policies of the board of public education, the policies of the board of regents relating to community college districts, or the rules of the superintendent of public instruction;

(23) administer the oath of office to trustees without the receipt of pay for administering the oath;

(24) keep a record of his official acts, preserve all

reports submitted to him under the provisions of this title, preserve all books and instructional equipment or supplies, keep all documents applicable to the administration of the office, and surrender ~~such~~ all records, books, supplies, and equipment to his successor;

(25) within 90 days after the close of the school fiscal year, publish an annual report in the county newspaper stating the following financial information for the school fiscal year just ended for each district of the county:

(a) the total of the cash balances of all funds maintained by the district at the beginning of the year;

(b) the total receipts that were realized in each fund maintained by the district;

(c) the total expenditures that were made from each fund maintained by the district; and

(d) the total of the cash balances of all funds maintained by the district at the end of the school fiscal year; and

(26) hold meetings for the members of the trustees from time to time at which matters for the good of the districts ~~shall~~ must be discussed."

Section 8. Section 20-3-324, MCA, is amended to read:

"**20-3-324. Powers and duties.** As prescribed elsewhere in this title, the trustees of each district shall:

(1) employ or dismiss a teacher, principal, or other assistant upon the recommendation of the district superintendent, the county high school principal, or other principal as the board considers necessary, accepting or rejecting any recommendation as the trustees in their sole discretion determine, in accordance with the provisions of Title 20, chapter 4;

(2) employ and dismiss administrative personnel, clerks, secretaries, teacher aides, custodians, maintenance personnel, school bus drivers, food service personnel, nurses, and any other personnel considered necessary to carry out the various services of the district;

(3) administer the attendance and tuition provisions and otherwise govern the pupils of the district in accordance with the provisions of the pupils chapter of this title;

(4) call, conduct, and certify the elections of the district in accordance with the provisions of the school elections chapter of this title;

(5) participate in the teachers' retirement system of the state of Montana in accordance with the provisions of the teachers' retirement system chapter of Title 19;

(6) participate in district boundary change actions in accordance with the provisions of the districts chapter of this title;

(7) organize, open, close, or acquire isolation status for the schools of the district in accordance with the provisions of the school organization part of this title;

(8) adopt and administer the annual budget or an emergency budget of the district in accordance with the provisions of the school budget system part of this title;

(9) conduct the fiscal business of the district in accordance with the provisions of the school financial administration part of this title;

(10) establish the ANB, foundation program, ~~permissive levy,~~ additional levy, cash reserve, and state impact aid amount for the general fund of the district in accordance with the provisions of the general fund part of this title;

(11) establish, maintain, budget, and finance the transportation program of the district in accordance with the provisions of the transportation parts of this title;

(12) issue, refund, sell, budget, and redeem the bonds of the district in accordance with the provisions of the bonds parts of this title;

(13) when applicable, establish, financially administer, and budget for the tuition fund, retirement fund, building reserve fund, adult education fund, nonoperating fund, school food services fund, miscellaneous federal programs fund, building fund, lease or rental agreement fund, traffic education fund, and interlocal

cooperative agreement fund in accordance with the provisions of the other school funds parts of this title;

(14) when applicable, administer any interlocal cooperative agreement, gifts, legacies, or devises in accordance with the provisions of the miscellaneous financial parts of this title;

(15) hold in trust, acquire, and dispose of the real and personal property of the district in accordance with the provisions of the school sites and facilities part of this title;

(16) operate the schools of the district in accordance with the provisions of the school calendar part of this title;

(17) establish and maintain the instructional services of the schools of the district in accordance with the provisions of the instructional services, textbooks, vocational education, and special education parts of this title;

(18) establish and maintain the school food services of the district in accordance with the provisions of the school food services parts of this title;

(19) make reports from time to time as the county superintendent, superintendent of public instruction, and board of public education may require;

(20) retain, when considered advisable, a physician or

registered nurse to inspect the sanitary conditions of the school or the general health conditions of each pupil and, upon request, make available to any parent or guardian any medical reports or health records maintained by the district pertaining to his child;

(21) for each member of the trustees, visit each school of the district not less than once each school fiscal year to examine its management, conditions, and needs, except trustees from a first-class school district may share the responsibility for visiting each school in the district;

(22) procure and display outside daily in suitable weather at each school of the district an American flag that measures not less than 4 feet by 6 feet;

(23) adopt and administer a district policy on assessment for placement of any child who enrolls in a school of the district from a nonpublic school that is not accredited, as required in 20-5-110; and

(24) perform any other duty and enforce any other requirements for the government of the schools prescribed by this title, the policies of the board of public education, or the rules of the superintendent of public instruction."

Section 9. Section 20-3-331, MCA, is amended to read:

"20-3-331. Purchase of liability insurance. The trustees of any district may purchase insurance coverage for the district, trustees, and employees against liability for

the death, injury, or disability of any person or damage to property. The trustees shall include the cost of coverage in the general fund budget of the district."

Section 10. Section 20-5-305, MCA, is amended to read:

"20-5-305. Elementary tuition rates. (1) Whenever a pupil of an elementary district has been granted approval to attend a school outside of the district in which he resides, under the provisions of 20-5-301 or 20-5-302, ~~such~~ the district of residence shall pay tuition to the elementary district where the pupil attends school. Except as provided in subsection (2), the basis of the rate of tuition shall be determined by the attended district. The rate of tuition ~~shall~~ must be determined by:

(a) totaling the actual expenditures from the district general fund, and the debt service fund~~, and, if the pupil is a resident of another county, the retirement fund~~;

(b) dividing the amount determined in subsection (1)(a) by the ANB of the district for the current fiscal year, as determined under the provisions of 20-9-311; and

(c) subtracting ~~the total of~~ from the amount determined in subsection (1)(b) the per-ANB amount allowed by ~~20-9-316 through 20-9-321 that represents~~ the foundation program schedules ~~as prescribed by 20-9-303 plus the per-ANB amount determined by dividing the state financing of the district permissive levy by the ANB of the district, from~~

~~the-amount-determined-in-subsection-(1)(b)~~.

(2) The tuition for a full-time elementary special education pupil must be determined under rules adopted by the superintendent of public instruction for the calculation of elementary tuition for full-time elementary special education pupils as designated in 20-9-311 for funding purposes."

Section 11. Section 20-5-312, MCA, is amended to read:

"20-5-312. Reporting, budgeting, and payment for high school tuition. (1) Except as provided in subsection (2), at the close of the school term of each school fiscal year, the trustees of each high school district shall determine the rate of tuition for the current school fiscal year by:

(a) totaling the actual expenditures from the district general fund, the debt service fund~~,-and,-if-the-pupil-is--a-resident-of-another-county,-the-retirement-fund~~;

(b) dividing the amount determined in subsection (1)(a) above by the ANB of the district as determined under the provisions of 20-9-311; and

(c) subtracting ~~the---total---of~~ from the amount determined in subsection (1)(b) the per-ANB amount allowed by ~~20-9-316-through-20-9-321-that-represents~~ the foundation program schedules ~~as-prescribed-by-20-9-303-plus-the-per-ANB-amount-determined-by-dividing-the--state--financing--of--the-district--permissive--levy--by-the-ANB-of-the-district,-from~~

~~the-amount-determined-in-subsection-(1)(b)~~.

(2) The tuition for a full-time high school special education pupil must be determined under rules adopted by the superintendent of public instruction for the calculation of tuition for full-time high school special education pupils as designated in 20-9-311 for funding purposes.

(3) Before July 15, the trustees shall report to the county superintendent of the county in which the district is located:

(a) the names, addresses, and resident districts of the pupils attending the schools of the district under an approved tuition agreement;

(b) the number of days of school attended by each pupil;

(c) the amount, if any, of each pupil's tuition payment that the trustees, in their discretion, have the authority to waive; and

(d) the rate of current school fiscal year tuition, as determined under the provisions of this section.

(4) When the county superintendent receives a tuition report from a district, he shall immediately send the reported information to the superintendent of each district in which the reported pupils reside.

(5) When the district superintendent receives a tuition report or reports for high school pupils residing in

his district and attending an out-of-district high school under approved tuition agreements, he shall determine the total amount of tuition due such the out-of-district high schools on the basis of the following per-pupil schedule: the rate of tuition, number of pupils attending under an approved tuition agreement, and other information provided by each high school district where resident district pupils have attended school.

(6) The total amount of the high school tuition, with consideration of any tuition waivers, for pupils attending a high school outside the county of residence must be financed by the county basic special tax for high schools as provided in 20-9-334. In December, the county superintendent shall cause the payment by county warrant of at least one-half of the high school tuition obligations established under this section out of the first money realized from the county basic special tax for high schools. The remaining obligations must be paid by June 15 of the school fiscal year. The payments must be made to the county treasurer of the county where each high school entitled to tuition is located. The county treasurer shall credit tuition receipts to the general fund of the applicable high school district, and the tuition receipts must be used in accordance with the provisions of 20-9-141.

(7) For pupils attending a high school outside their

district of residence but within the county of residence, the total amount of the tuition, with consideration of any tuition waivers, must be paid during the ensuing school fiscal year. The trustees of the sending high school district shall include the tuition amount in the tuition fund of the preliminary and final budgets. This budgeted tuition amount is not subject to the budget adjustment provisions of 20-9-132. The county superintendent shall report the net tuition fund levy requirement for each high school district to the county commissioners on the second Monday of August, and a levy on the district must be made by the county commissioners in accordance with 20-9-142. The levy requirement must be calculated by subtracting from the total expenditure amount authorized in the final tuition fund budget the sum of the cash balance in the tuition fund at the end of the immediately preceding school fiscal year plus any other anticipated money that may be realized in the tuition fund. The trustees shall pay by warrants drawn on the tuition fund the tuition amounts owed to each district included in the county superintendent's notification. Payments must be made whenever there is a sufficient amount of cash available in the tuition fund but no later than the end of the school fiscal year for which the budget is adopted. However, if the trustees of either the sending or receiving high school district feel the transfer privilege

provided by this subsection is being abused, they may appeal to the county superintendent of schools, who shall hold a hearing and either approve or disapprove the transfer."

Section 12. Section 20-6-401, MCA, is amended to read:

"20-6-401. Definitions. As used in this part, unless the context clearly indicates otherwise, the following definitions apply:

(1) "Component districts" means the elementary or high school districts incorporated into the enlarged district.

(2) "Eligible pupils" means the average number belonging (ANB) in the operating schools of the component districts and the tuition pupils residing in the component districts and attending another district's school under the tuition provisions of the school laws, except that the pupils residing in the component district having the largest total number of pupils are ineligible for bonus payment consideration.

(3) "Enlarged district" means the elementary or high school district resulting from the consolidation or annexation of two or more component districts.

(4) "General bonus payment" for first- and second-class school districts must be ~~$300~~ $450 per eligible pupil per year for a period of 3 years and must be deposited in the enlarged district's general fund. General bonus payment for third-class school districts must be ~~$500~~ $750

per eligible pupil per year for a period of 3 years and must be deposited in the enlarged district's general fund. The general bonus payment must be made from the state school equalization aid account.

~~(5)--"Transportation-bonus-payment"-is-the-provision-of 66-2/3%--state--financing--of-the-on-schedule-transportation amount-as-provided-by-the-transportation-provisions--of--the school---laws.---When--an--eligible--pupil--is--entitled--to transportation,-the-enlarged-district--is--entitled--to--the transportation--bonus--payment--for-the-eligible-pupil-for-a period-of-3-years.-The-payment-must-be-made-from--the--state transportation--aid-account.-When-the-eligible-pupil-rides-a bus-providing--transportation--for--ineligible--pupils,--the 66-2/3%--state--financing-of-the-on-schedule-amount-for-this payment-must--be--prorated--to--provide--financing--for--the eligible-pupil.~~"

Section 13. Section 20-6-506, MCA, is amended to read:

"20-6-506. Budgeting and cost sharing when junior high school operated by elementary district and high school district operating a county high school. (1) Whenever the opening of a junior high school is approved for the ensuing school fiscal year under 20-6-505, the county superintendent shall estimate the average number belonging (ANB) after investigating the probable enrollment for the junior high school. The ANB determined by the county superintendent and

the ANB actually realized in subsequent school fiscal years ~~shall~~ must be applied under 20-9-320 to prorate the ~~maximum-general-fund-budget-without-a-voted-levy~~ foundation program schedule amount provided in 20-9-303(2)(a) between the elementary and high school districts. Each district shall adopt its general fund budget on the basis of the prorated amount and shall finance its proportionate share of the cost of operating the junior high school.

(2) The cost of operating the junior high school ~~shall~~ must be prorated between the elementary district and the high school district on the basis of the ratio that the number of pupils of their district is to the total enrollment of the junior high school."

Section 14. Section 20-6-603, MCA, is amended to read:

"20-6-603. Trustees' authority to acquire or dispose of sites and buildings -- when election required. (1) The trustees of any district ~~shall have the authority to~~ may purchase, build, exchange, or otherwise acquire, ~~or~~ sell, or ~~otherwise~~ dispose of sites and buildings of the district. ~~Such action shall~~ Action may not be taken by the trustees without the approval of the qualified electors of the district at an election called for ~~such~~ the purpose of approval unless:

(a) a bond issue has been authorized for the purpose of constructing, purchasing, or acquiring the site or

building;

(b) an additional levy under the provisions of 20-9-353 has been approved for the purpose of constructing, purchasing, or acquiring the site or building;

(c) the cost of constructing, purchasing, or acquiring the site or building is financed without exceeding the ~~maximum general fund budget without a vote amount prescribed in 20-9-316 through 20-9-321~~ foundation program schedule amount provided in 20-9-303(2)(a), and, in the case of a site purchase, the site has been approved under the provisions of 20-6-621; or

(d) ~~moneys are~~ money is otherwise available under the provisions of this title and the ballot for the site approval for ~~such~~ the building incorporated a description of the building to be located on the site.

(2) When an election is conducted under the provisions of this section, it ~~shall~~ must be called under the provisions of 20-20-201 and ~~shall~~ must be conducted in the manner prescribed by this title for school elections. An elector qualified to vote under the provisions of 20-20-301 ~~shall be permitted to~~ may vote in ~~such~~ the election. If a majority of those electors voting at the election approve the proposed action, the trustees may take the proposed action."

Section 15. Section 20-6-608, MCA, is amended to read:

"20-6-608. Authority and duty of trustees to insure district property. The trustees of any district shall ~~have the authority and it shall be their duty to~~ insure any or all real and personal property of the district. The trustees shall include the cost of insurance in the general fund budget of the district."

Section 16. Section 20-7-414, MCA, is amended to read:

"20-7-414. Determination of children in need and type of special education needed -- approval of classes and programs by superintendent. (1) The determination of the children requiring special education and the type of special education needed by these children ~~shall be~~ is the responsibility of the trustees, and ~~such~~ the determination ~~shall~~ must be made in compliance with the procedures established in the rules of the superintendent of public instruction. Whenever the trustees of a school district or the governing authority of an institution learn of a handicapped child in their jurisdiction who is in need of special education, they shall determine whether the child is in need of a surrogate parent by determining whether the parents or guardian is unknown or unavailable or if the child is a ward of the state. The determination must be made within 10 days of the date on which the trustees of a school district or the governing authority of an institution learned of the presence of the child in the district. If the

child is in need of a surrogate parent, the trustees of a school district or the governing authority of an institution must nominate a surrogate parent for the child as provided in 20-7-461.

(2) Whenever the trustees of any district intend to establish a special education class or program, they shall apply for approval and funding of the class or program by the superintendent of public instruction. The superintendent of public instruction shall approve or disapprove the application for the special education class or program on the basis of its compliance with the laws of the state of Montana, the special education policies adopted by the board of public education, and the rules of the superintendent of public instruction. No special education class may be operated by the trustees without the approval of the superintendent of public instruction. Each special education class or program must be approved annually to be funded as part of the ~~maximum budget without a vote~~ foundation program for special education."

Section 17. Section 20-7-422, MCA, is amended to read:

"20-7-422. Out-of-state tuition for special education children. (1) If the trustees of any district recommend to the superintendent of public instruction the attendance of a child in need of special education in a special education program offered outside of the state of Montana, ~~such~~ the

arrangements ~~shall~~ are not be subject to the out-of-state attendance provisions of the laws governing the attendance of pupils in schools outside the state of Montana.

(2) Whenever the attendance of a child at an out-of-state special education program is approved by the superintendent of public instruction, ~~it--shall--be--the responsibility--of~~ the superintendent of public instruction shall, in cooperation with the department of family services, ~~to~~ negotiate the program for the child and the amount and manner of payment of tuition. The amount of tuition ~~shall~~ must be included as a contracted service in 20-7-431(1)(a)(iii)(A) in the ~~maximum-budget-without-a-vote~~ foundation program amount for special education."

Section 18. Section 20-7-431, MCA, is amended to read:

"**20-7-431. Allowable cost schedule for special programs -- superintendent to make rules -- annual accounting.** (1) For the purpose of determining the ~~maximum-budget-without-a-vote~~ foundation program amount for special education as defined in 20-9-321, the following schedule of allowable costs ~~shall~~ must be followed by the school district in preparation of its special education budget for state aid request purposes and by the superintendent of public instruction in his review and approval of the budget (for the purposes of determining the amount of the ~~maximum-budget-without-a-vote~~ foundation

program for special education for the district, and as used in this schedule, "full-time special pupil" and "regular ANB" are to be determined in accordance with 20-9-311 and 20-9-313):

(a) instruction: salaries, benefits, supplies, textbooks, and other expenses including:

(i) salaries and benefits of special program teachers, regular program teachers, teacher aides, special education supervisors, audiologists, and speech and hearing clinicians--the entire cost if employed full time in the special program; if such personnel are shared between special and regular programs--a portion of the entire cost corresponding to the entire working time which each such person devotes to the special program;

(ii) teaching supplies and textbooks if used exclusively for special programs--the actual total cost;

(iii) other expenses:

(A) contracted services, including fees paid for professional advice and consultation regarding special students or the special program, and the delivery of special education services by public or private agencies--the actual total cost;

(B) transportation costs for special education personnel who must travel on an itinerant basis from school to school or district to district or to in-state child study

team meetings or in-state individualized education program meetings--the actual cost to the district calculated on the same mileage rate used by the district for other travel reimbursement purposes;

(b) supportive services, including:

(i) salaries and benefits of professional supportive personnel--the entire cost if employed full time in the special program; if ~~such~~ the personnel are shared between special and regular programs--a portion of the entire cost corresponding to the entire working time which each ~~such~~ person devotes to the special program. Professional supportive personnel may include counselors, social workers, psychologists, psychometrists, physicians, nurses, and physical and occupational therapists.

(ii) salaries and benefits of clerical personnel ~~for~~ who assist professional personnel in supportive services--the entire cost if employed full time in the special program; if ~~such~~ the personnel are shared between special and regular programs--a portion of the entire cost corresponding to the entire working time which each ~~such~~ person devotes to the special program;

(c) equipment:

(i) equipment--the actual total cost;

(ii) special equipment for district-owned school buses necessary to accommodate special students--the actual total

cost;

(iii) special equipment for school buses contracted to transport special students--that portion of the contract price attributable to the cost of special equipment or personnel required to accommodate special students--the actual special cost;

(iv) repair and maintenance of equipment--the actual total cost;

(d) room and board costs when the special pupil has to attend a program at such a distance from his home that commuting is undesirable as determined by the superintendent of public instruction.

(2) The superintendent of public instruction shall~~,~~ ~~prior to September 1, 1977, revise the~~ adopt rules in accordance with the policies of the board of public education for:

(a) keeping necessary records for supportive and administrative personnel and any personnel shared between special and regular programs;

(b) defining the total special program caseload that ~~shall~~ must be assigned to specific support persons and the kinds of professional specialties to be considered relevant to the program before the district may count an allowable cost under subsection (1)(b) of this section; and

(c) defining the kinds or types of equipment whose

costs may be counted under subsection (1)(c)(i) of this section.

(3) An annual accounting of all expenditures of school district general fund ~~moneys~~ money for special education ~~shall~~ must be made by the district trustees on forms furnished by the superintendent of public instruction. The superintendent of public instruction shall make rules for ~~such~~ the accounting.

(4) If a board of trustees chooses to exceed the budget approved by the superintendent of public instruction, costs in excess of the approved budget may not be reimbursed under the ~~maximum-budget-without-a-vote~~ foundation program for special education.

(5) Allowable costs prescribed in this section ~~do--not~~ include the costs of the teachers' retirement system, the public employees' retirement system, the federal social security system, ~~or~~ and the costs for unemployment compensation insurance.

(6) (a) Notwithstanding other provisions of the law, the superintendent of public instruction ~~shall~~ may not approve a ~~maximum-budget-without-a-vote~~ foundation program amount for special education ~~which~~ that exceeds legislative appropriations; however, any unexpended balance from the first year of a biennial appropriation may be spent in the second year of the biennium in addition to the second year

appropriation.

(b) If the total allowable cost of the special education budgets exceeds legislative appropriations available for special education, each district shall receive a pro rata share of the available appropriations based upon prioritized budget items as established by the superintendent of public instruction. The amount of the approved budgets in excess of the available appropriations may not be reimbursed under the ~~maximum-budget-without-a-vote~~ foundation program for special education and is the responsibility of the school district."

Section 19. Section 20-7-442, MCA, is amended to read:

"20-7-442. State transportation reimbursement for special education children. Districts providing children with transportation to a special education class or program and complying with the special education transportation regulations promulgated by the superintendent of public instruction ~~shall---be~~ are eligible for a the state transportation reimbursement under the provisions of 20-10-145. The reimbursement ~~shall~~ must be calculated from a schedule established by the superintendent of public instruction ~~with--the--state--providing--two-thirds--of--the reimbursement--and--the--county-in-which-the-children-reside providing-the-remainder.~~"

Section 20. Section 20-9-104, MCA, is amended to read:

"20-9-104. General fund cash reserve. (1) At the end of each school fiscal year, the trustees of each district shall designate what the portion of the general fund end-of-the-year cash balance ~~shall~~ that is to be earmarked as cash reserve for the purpose of paying general fund warrants issued by the district from July 1 to November 30 of the ensuing school fiscal year. The amount of the general fund cash balance that is earmarked as cash reserve ~~shall~~ may not exceed ~~35%~~ the following percentages of the final general fund budget for the ensuing school fiscal year ~~and shall~~:

(a) 35% for a district that did not receive state equalization aid during the current school fiscal year;

(b) 30% for a district that received state equalization aid equal to 25% or less of its foundation program schedule entitlement in the current school fiscal year; and

(c) 20% for a district that received state equalization aid equal to more than 25% of its foundation program schedule entitlement in the current school fiscal year.

(2) The amount held as cash reserve may not be used for property tax reduction in the manner permitted by 20-9-141(1)(b) for other receipts. Any portion of the general fund end-of-the-year cash balance that is not

earmarked for cash reserve purposes ~~shall--be~~ is cash reappropriated ~~which shall~~ and must be used for property tax reduction as provided in 20-9-141(1)(b)(iii).

(3) The limitation of subsection (1) does not apply when the amount in excess of the limitation is equal to or less than:

(a) any amount received during the current school fiscal year under Public Law 81-874; or

(b) the unused balance of any amount received in settlement of tax payments protested prior to [the effective date of this section]."

Section 21. Section 20-9-141, MCA, is amended to read:

"20-9-141. Computation of general fund net levy requirement by county superintendent. (1) The county superintendent shall compute the levy requirement for each district's general fund on the basis of the following procedure:

(a) Determine the ~~total--of-the~~ funding required for the district's final general fund budget less the amount established by the schedules in 20-9-316 through 20-9-321 by totaling:

(i) the district's nonisolated school foundation program requirement to be met by a district levy as provided in 20-9-303;

~~(ii) the district's permissive levy amount as provided~~

~~in 20-9-352;~~ and

~~(iii)~~(ii) any additional general fund budget amount adopted by the trustees of the district under the provisions of 20-9-353, including any additional levies authorized by the electors of the district.

(b) Determine the ~~total of the moneys~~ money available for the reduction of the property tax on the district for the general fund by totaling:

(i) anticipated federal ~~moneys~~ money received under the provisions of Title I of Public Law 81-874 or other anticipated federal ~~moneys~~ money received in lieu of ~~such~~ that federal act;

(ii) anticipated tuition payments for out-of-district pupils under the provisions of 20-5-303, 20-5-307, 20-5-312, and 20-5-313;

(iii) general fund cash reappropriated, as established under the provisions of 20-9-104;

(iv) anticipated or reappropriated state impact aid received under the provisions of 20-9-304;

(v) anticipated or reappropriated revenue from ~~vehicle~~ property taxes and fees imposed under 23-2-517, 23-2-803, 61-3-504(2), 61-3-521, ~~and~~ 61-3-537, and 67-3-204;

(vi) anticipated net proceeds taxes for interim production and new production, as defined in 15-23-601;

(vii) anticipated interest to be earned or

reappropriated interest earned by the investment of general fund cash in accordance with the provisions of 20-9-213(4); ~~and~~

(viii) anticipated revenue from corporation license taxes collected from financial institutions under the provisions of 15-31-702; and

~~(viii)~~(ix) any other revenue anticipated by the trustees to be received during the ensuing school fiscal year which may be used to finance the general fund.

(c) Subtract the ~~total of the moneys~~ money available to reduce the property tax required to finance the general fund that has been determined in subsection (1)(b) from the total requirement determined in subsection (1)(a).

(2) The net general fund levy requirement determined in subsection (1)(c) ~~shall~~ must be reported to the county commissioners on the second Monday of August by the county superintendent as the general fund levy requirement for the district, and a levy ~~shall~~ must be made by the county commissioners in accordance with 20-9-142."

Section 22. Section 20-9-201, MCA, is amended to read:

"20-9-201. Definitions and application. (1) As used in this title, unless the context clearly indicates otherwise, "fund" means a separate detailed account of receipts and expenditures for a specific purpose as authorized by law. Funds are classified as follows:

(a) A "budgeted fund" means any fund for which a budget must be adopted in order to expend ~~any~~ money from ~~such~~ the fund. The general fund, transportation fund, bus depreciation reserve fund, elementary tuition fund, retirement fund, debt service fund, leased facilities fund, building reserve fund, adult education fund, nonoperating fund, ~~vocational-technical-center-fund,~~ and any other funds so designated by the legislature ~~shall be~~ are budgeted funds.

(b) A "nonbudgeted fund" means any fund for which a budget is not required in order to expend ~~any~~ money on deposit in ~~such~~ the fund. The school food services fund, miscellaneous federal programs fund, building fund, lease or rental agreement fund, traffic education fund, interlocal cooperative fund, and any other funds so designated by the legislature ~~shall be~~ are nonbudgeted funds.

(2) The school financial administration provisions of this title apply to all money of any elementary or high school district except the extracurricular money realized from pupil activities. Elementary and high school districts shall record the receipt and disbursement of all money in accordance with generally accepted accounting principles. The superintendent of public instruction has general supervisory authority as prescribed by law over the school financial administration provisions, as they relate to

elementary and high school districts~~,~~ as-prescribed-by-law and He shall ~~establish-such~~ adopt rules ~~as-are~~ necessary to secure compliance with the law."

Section 23. Section 20-9-212, MCA, is amended to read:

"20-9-212. Duties of county treasurer. The county treasurer of each county shall:

(1) receive and hold all school money subject to apportionment and keep a separate accounting of its apportionment to the several districts which are entitled to a portion of ~~such~~ the money according to the apportionments ordered by the county superintendent. A separate accounting ~~shall~~ must be maintained for each county fund supported by a countywide levy for a specific, authorized purpose, including:

(a) the basic county tax in support of the elementary foundation programs;

(b) the basic special tax for high schools in support of the high school foundation programs; and

~~(c)--the--county--tax--in--support-of-the-county's-high school-transportation-obligation;~~

~~(d)--the-county-tax--in--support--of--the--high--school obligations--to--the--retirement--systems--of--the--state-of Montana;~~

~~(e)--any-additional--county--tax--required--by--law--to provide---for---deficiency---financing---of--the--elementary~~

~~foundation-programs;~~

~~(f)--any-additional--county--tax--required--by--law--to provide---for---deficiency--financing--of--the--high--school foundation-programs;-and~~

~~(g)~~(c) any other county tax for schools, including the community colleges, which may be authorized by law and levied by the county commissioners;

(2) whenever requested, notify the county superintendent and the superintendent of public instruction of the amount of county school money on deposit in each of the funds enumerated in subsection (1) of this section and the amount of any other school money subject to apportionment and apportion ~~such~~ the county and other school money to the districts in accordance with the apportionment ordered by the county superintendent;

(3) keep a separate accounting of the expenditures for each budgeted fund included in the final budget of each district;

(4) keep a separate accounting of the receipts, expenditures, and cash balances for each budgeted fund included in the final budget of each district and for each nonbudgeted fund established by each district;

(5) except as otherwise limited by law, pay all warrants properly drawn on the county or district school money and properly endorsed by their holders;

(6) receive all revenue collected by and for each district and deposit these receipts in the fund designated by law or by the district if no fund is designated by law. Interest and penalties on delinquent school taxes shall be credited to the same fund and district for which the original taxes were levied.

(7) send all ~~revenues~~ revenue received for a joint district, part of which is situated in his county, to the county treasurer designated as the custodian of ~~such revenues~~ the revenue, no later than December 15 of each year and every 3 months thereafter until the end of the school fiscal year;

(8) at the direction of the trustees of a district, assist the district in the issuance and sale of tax and revenue anticipation notes as provided in Title 7, chapter 6, part 11;

(9) register district warrants drawn on a budgeted fund in accordance with 7-6-2604 when there is insufficient money available ~~in--the--sum--of-money~~ in all funds of the district to make payment of ~~such~~ the warrant. Redemption of registered warrants ~~shall~~ must be made in accordance with 7-6-2116, 7-6-2605, and 7-6-2606.

(10) invest the money of any district as directed by the trustees of the district within 3 working days of ~~such~~ the direction;

(11) ~~give~~ each month give to the trustees of each district an itemized report for each fund maintained by the district, showing the paid warrants, outstanding warrants, registered warrants, amounts and types of revenue received, and the cash balance; ~~and~~

(12) remit promptly to the state treasurer receipts for the county tax for a vocational-technical center when levied by the board of county commissioners under the provisions of 20-16-202; and

(13) invest the money received from the basic county tax in support of the elementary foundation programs and the basic special tax in support of the high school foundation programs within 3 working days of receipt. The money must be invested until the working day before it is required to be distributed to school districts within the county or remitted to the state. Permissible investments are specified in 20-9-213(4). All investment income must be deposited, and credited proportionately, in the funds established to account for the taxes received for the purposes specified in subsections (1)(a) and (1)(b)."

Section 24. Section 20-9-213, MCA, is amended to read:

"**20-9-213. Duties of trustees.** The trustees of each district shall have the sole power and authority to transact all fiscal business and execute all contracts in the name of ~~such~~ the district. No person other than the trustees acting

as a governing board ~~shall have the authority to~~ may expend ~~moneys~~ money of the district. In conducting the fiscal business of the district, the trustees shall:

(1) cause the keeping of an accurate, detailed accounting of all receipts and expenditures of school ~~moneys~~ money for each fund maintained by the district in accordance with generally accepted accounting principles and the rules prescribed by the superintendent of public instruction. The record of ~~such~~ the accounting ~~shall~~ must be open to public inspection at any meeting of the trustees.

(2) authorize all expenditures of district ~~moneys~~ money and cause warrants to be issued for the payment of lawful obligations;

(3) ~~have the authority to~~ issue warrants on any budgeted fund in anticipation of budgeted revenues, except that ~~such~~ the expenditures ~~shall~~ may not exceed the amount budgeted for ~~such~~ the fund;

(4) invest any ~~moneys~~ money of the district, whenever in the judgment of the trustees ~~such~~ the investment would be advantageous to the district, by directing the county treasurer to invest any money of the district in direct obligations of the United States government; in savings or time deposits in a state or national bank, building or loan association, savings and loan association, or credit union insured by the FDIC, FSLIC, or NCUA located in the state; or

in a repurchase agreement as authorized in 7-6-213. All interest collected on ~~such~~ the deposits or investments ~~shall~~ must be credited to the fund from which the money was withdrawn, except that interest earned on account of the investment of money realized from the sale of bonds ~~shall~~ must be credited to the debt service fund or the building fund, at the discretion of the board of trustees. The placement of the investment by the county treasurer ~~shall~~ is not be subject to ratable distribution laws and ~~shall~~ must be done in accordance with the directive from the board of trustees. A district may invest ~~moneys~~ money under the state unified investment program established in Title 17, chapter 6.

(5) cause the district to record every transaction in the appropriate account before the accounts are closed at the end of the fiscal year in order to properly report the receipt, use, and disposition of all money and property for which the district is accountable;

~~(5)~~(6) report annually to the county superintendent, not later than August 1, the financial activities of each fund maintained by the district during the last completed school fiscal year, on the forms prescribed and furnished by the superintendent of public instruction. Annual fiscal reports for joint school districts ~~shall~~ must be submitted to the county superintendent of each county in which part of

the joint district is situated.

~~(6)~~(7) whenever requested, report any other fiscal activities to the county superintendent, superintendent of public instruction, or board of public education;

~~(7)~~(8) cause the accounting records of the district to be audited ~~annually~~ biennially as required by ~~law~~ 2-7-503; and

~~(8)~~(9) perform, in the manner permitted by law, ~~such~~ other fiscal duties that are in the best interests of the district."

Section 25. Section 20-9-301, MCA, is amended to read:

"20-9-301. Purpose ~~and---definition~~ of foundation program and definition of general fund budget. (1) A uniform system of free public schools sufficient for the education of and open to all school age children of the state ~~shall~~ must be established and maintained throughout the state of Montana. The state shall aid in the support of its several school districts on the basis of their financial need as measured by the foundation program and in the manner established in this title.

(2) The principal budgetary vehicle for achieving the minimum financing as established by the foundation program ~~shall be~~ is the general fund budget of the district. The purpose of the general fund ~~shall be~~ budget is to finance those general maintenance and operational costs of a

district not financed by other funds established for special purposes in this title.

(3) The amount of the general fund budget for each school fiscal year ~~shall~~ may not exceed the financing limitations established by this title but ~~shall be no~~ may not be less than the amount established by law as the foundation program. The general fund budget ~~shall~~ must be financed by the foundation program revenues and may be supplemented ~~by the permissive levy and additional voted levies in the manner~~ as provided by ~~law~~ 20-9-353."

Section 26. Section 20-9-303, MCA, is amended to read:

"20-9-303. Definition of foundation program and ~~its proportion of the maximum general fund without a voted levy schedule amount~~ -- nonisolated school foundation program financing -- special education funds. (1) As used in this title, the term "foundation program" ~~shall mean~~ means the minimum ~~operating~~ expenditures~~, as established herein,~~ that are sufficient to provide for the educational program of a school. The foundation program relates only to those expenditures authorized by a district's general fund budget and ~~shall~~ may not include expenditures from any other fund. It ~~shall be~~ is financed by:

(a) county equalization ~~moneys~~ money, as provided in 20-9-331 and 20-9-333; and

(b) state equalization aid, as provided in 20-9-343;

(c) appropriations for special education; and

(d) a district levy as provided in subsection (3) for support of a school not approved as an isolated school under the provisions of 20-9-302.

(2) ~~The dollar amount of the foundation program shall be 80% of the maximum general fund budget without a voted levy limitation as set forth in the schedules in 20-9-316 through 20-9-321.~~ The foundation program ~~of an~~ includes:

(a) amounts in support of general education programs as provided in the schedules in 20-9-316 through 20-9-320; and

(b) payments in support of special education programs under 20-9-321.

(3) An elementary school having an ANB of nine or fewer pupils for 2 consecutive years which is not approved as an isolated school under the provisions of 20-9-302 ~~shall be 80% of~~ may budget and spend the schedule amount, but the county and state shall participate in financing one-half of the foundation program, and the district shall finance the remaining one-half by a tax levied on the property of the district. When a school of nine or fewer pupils is approved as isolated under the provisions of 20-9-302, the county and state shall participate in the financing of the total amount of the foundation program.

~~(3)~~(4) Funds provided to support the special education accounting budget may be expended only for special education purposes as approved by the superintendent of public instruction in accordance with the special education budgeting provisions of this title. Expenditures for special education ~~shall~~ must be accounted for separately from the balance of the school district general fund. Transfers between items within the special education budget for accounting purposes may be made at the discretion of the board of trustees in accordance with the financial administration part of this title. The unexpended balance of the special education accounting budget ~~shall carry~~ carries over to the next year to reduce the amount of funding required to finance the district's ensuing year's ~~maximum budget without a vote~~ foundation program amount for special education."

Section 27. Section 20-9-311, MCA, is amended to read:

"**20-9-311. Calculation of average number belonging (ANB).** (1) Average number belonging must be computed by determining the total of the aggregate days of attendance by regularly enrolled, full-time pupils during the second semester of the preceding school fiscal year and the first semester of the current school fiscal year plus the aggregate days of absence by regularly enrolled, full-time pupils during the second semester of the preceding school

fiscal year and the first semester of the current school fiscal year and by dividing the total by 180. However, when a school district has approval to operate less than 180 school days under 20-9-804, the total must be calculated in accordance with the provisions of 20-9-805. For the purpose of calculating ANB under this section, the days of attendance for a regularly enrolled pupil may not exceed 180 pupil-instruction days and 7 pupil-instruction-related days. Attendance for a part of a morning session or a part of an afternoon session by a pupil must be counted as attendance for one-half day. In calculating the ANB for pupils enrolled in a program established under ~~20-7-117 prior to January 1, 1974, or pursuant to~~ 20-7-117(1), attendance at or absence from a regular session of the program for at least 2 hours of either a morning or an afternoon session will be counted as one-half day attended or absent as the case may be. If a variance has been granted as provided in 20-1-302, ANB will be computed in a manner prescribed by the superintendent of public instruction, but in no case may the ANB exceed one-half for each kindergarten pupil. When any pupil has been absent, with or without excuse, for more than 10 consecutive school days, including pupil-instruction-related days, his absence after the 10th day of absence may not be included in the aggregate days of absence and his enrollment in the school may not be considered in the calculation of

the average number belonging until he resumes attendance at school.

(2) If a student spends less than half his time in the regular program and the balance of his time in school in the special education program, he is considered a full-time special pupil but is not considered regularly enrolled for ANB purposes. If a student spends half or more of his time in school in the regular program and the balance of his time in the special education program, he is considered regularly enrolled for ANB purposes.

(3) The average number belonging of the regularly enrolled, full-time pupils for the public schools of a district must be based on the aggregate of all the regularly enrolled, full-time pupils attending the schools of the district, except that when:

(a) a school of the district is located more than 3 miles beyond the incorporated limits of a city or town or from another school of the district, all of the regularly enrolled, full-time pupils of the school must be calculated individually for ANB purposes;

(b) a junior high school has been approved and accredited as a junior high school, all of the regularly enrolled, full-time pupils of the junior high school must be considered as high school district pupils for ANB purposes;

(c) a middle school has been approved and accredited,

all pupils below the 7th grade must be considered elementary school pupils for ANB purposes and the 7th and 8th grade pupils must be considered high school pupils for ANB purposes; or

(d) a school has not been accredited by the board of public education, the regularly enrolled, full-time pupils attending the nonaccredited school are not eligible for average number belonging calculation purposes, nor will an average number belonging for the nonaccredited school be used in determining the foundation program for the district.

(4) When 11th or 12th grade students are regularly enrolled on a part-time basis, high schools may calculate the ANB to include an "equivalent ANB" for those students. The method for calculating an equivalent ANB must be determined in a manner prescribed by the superintendent of public instruction."

Section 28. Section 20-9-312, MCA, is amended to read:

"20-9-312. ~~Maximum--general--fund--budget~~ Foundation program schedule for grades seven and eight. The ANB calculated for grades 7 and 8 ~~shall~~ must be funded at the high school rate, provided that the school meets the standards for accreditation of a middle school. When ~~such~~ the pupils are actually enrolled in an elementary school, the foundation program schedule amount ~~of the general fund budget~~ per ANB is determined from the high school schedule

using the total ANB of the elementary school. To determine the total ANB of ~~such an~~ the elementary school, the 7th and 8th grade pupils ~~shall~~ must be included in ~~such~~ the total."

Section 29. Section 20-9-315, MCA, is amended to read:

"**20-9-315. Maximum general fund budget and exceptions.** (1) The total amount of the general fund budget of any district ~~shall~~ may not be greater than the ~~general fund budget amount specified in 20-9-316 through 20-9-321~~ district's foundation program as provided in 20-9-303, except when a district has adopted an emergency general fund budget under the provisions of 20-9-165 or when a district satisfies the requirements of 20-9-353.

(2) Notwithstanding the provisions of subsection (1), a district's maximum general fund budget may not exceed 117% of the foundation program amount plus the retirement fund reimbursement as provided in 20-9-347 for that district, except:

(a) when Public Law 81-874 funds are the source of funding for the excess amount, until the state receives approval of an application to equalize the funds under 20 U.S.C. 240(d);

(b) when a district had combined expenditures in school fiscal year 1988 from its general fund, retirement fund, and comprehensive insurance fund in an amount greater than the maximum general fund budget allowed by this

section, in which case the maximum general fund budget of the district is limited to its school fiscal year 1988 combined expenditure amount until that amount does not exceed 117% of the district's foundation program amount plus retirement fund reimbursement."

Section 30. Section 20-9-318, MCA, is amended to read:

"**20-9-318. Elementary school ~~maximum budget~~ foundation program** schedule for ~~1987-88~~ school fiscal year 1991 and succeeding years. For ~~1987-88~~ the school fiscal year ending June 30, 1991, and succeeding school years, the elementary school ~~maximum budget~~ foundation program schedule is as follows:

(1) For each elementary school having an ANB of nine or fewer pupils, the maximum ~~shall be $20,150~~ is $30,439 if ~~said~~ the school is approved as an isolated school.

(2) For schools with an ANB of 10 pupils but less than 18 pupils, the maximum ~~shall be $20,150~~ is $30,439 plus ~~$842.50~~ $1,272 per pupil on the basis of the average number belonging over nine.

(3) For schools with an ANB of at least 14 pupils but less than 18 pupils that qualify for instructional aide funding under 20-9-322, the maximum ~~shall be $33,042~~ is $49,893 plus ~~$842.50~~ $1,272 per pupil on the basis of the average number belonging over 14.

(4) For schools with an ANB of 18 pupils and employing

one teacher, the maximum ~~shall be $27,741~~ is $41,888 plus ~~$842.50~~ $1,272 per pupil on the basis of the average number belonging over 18, not to exceed an ANB of 25.

(5) For schools with an ANB of 18 pupils and employing two full-time teachers, the maximum ~~shall be $44,290~~ is $66,878 plus ~~$527.60~~ $796.70 per pupil on the basis of the average number belonging over 18, not to exceed an ANB of 50.

(6) For schools having an ANB in excess of 40, the maximum, on the basis of the total pupils (ANB) in the district ~~for elementary pupils will be~~, is as follows:

(a) For a school having an ANB of more than 40 and employing a minimum of three teachers, the maximum of ~~$1,957 shall be~~ $2,956 is decreased at the rate of ~~$1.90~~ $2.87 for each additional pupil until the total number (ANB) ~~shall have reached~~ reaches a total of 100 pupils.

(b) For a school having an ANB of more than 100 pupils, the maximum of ~~$1,843 shall be~~ $2,783 is decreased at the rate of ~~$1.74~~ $2.62 for each additional pupil until the ANB ~~shall have reached~~ reaches 300 pupils.

(c) For a school having an ANB of more than 300 pupils, the maximum ~~shall~~ may not exceed ~~$1,496~~ $2,259 for each pupil.

(7) The maximum per pupil for all pupils (ANB) and for all elementary schools ~~shall~~ must be computed on the basis

of the amount allowed ~~herein~~ in this section on account of the last eligible pupil (ANB). All elementary schools operated within the incorporated limits of a city or town ~~shall~~ must be treated as one school for the purpose of this schedule."

Section 31. Section 20-9-319, MCA, is amended to read:

"20-9-319. High school ~~maximum budget~~ foundation program schedule for ~~1987-88~~ school fiscal year 1991 and succeeding years. For ~~1987-88~~ the school fiscal year ending June 30, 1991, and succeeding school years, the high school ~~maximum budget~~ foundation program schedule is as follows:

(1) For each high school having an ANB of 24 or fewer pupils, the maximum ~~shall be $114,845~~ is $183,751.

(2) For a ~~secondary~~ high school having an ANB of more than 24 pupils, the maximum ~~$4,785 shall be~~ of $7,656 is decreased at the rate of ~~$26.10~~ $41.76 for each additional pupil until the ANB ~~shall have reached~~ reaches a total of 40 ~~such~~ pupils.

(3) For a school having an ANB of more than 40 pupils, the maximum of ~~$4,368 shall be~~ $6,988 is decreased at the rate of ~~$26.10~~ $41.76 for each additional pupil until the ANB ~~shall have reached~~ reaches 100 pupils.

(4) For a school having an ANB of more than 100 pupils, ~~a~~ the maximum of ~~$2,802 shall be~~ $4,483 is decreased at the rate of ~~$4.37~~ $6.99 for each additional pupil until

the ANB ~~shall have reached~~ reaches 200 pupils.

(5) For a school having an ANB of more than 200 pupils, the maximum of ~~$2,365 shall be~~ $3,784 is decreased by ~~$2.40~~ $3.84 for each additional pupil until the ANB ~~shall have reached~~ reaches 300 pupils.

(6) For a school having an ANB of more than 300 pupils, the maximum of ~~$2,125 shall be~~ $3,400 is decreased at the rate of ~~44~~ 71 cents for each additional pupil until the ANB ~~shall have reached~~ reaches 600 pupils.

(7) For a school having an ANB ~~over~~ of more than 600 pupils, the maximum ~~shall~~ may not exceed ~~$1,993~~ $3,188 per pupil.

(8) The maximum per pupil for all pupils (ANB) and for all high schools ~~shall~~ must be computed on the basis of the amount allowed ~~herein~~ in this section on account of the last eligible pupil (ANB). All high schools and junior high schools which have been approved and accredited as junior high schools, operated within the incorporated limits of a city or town, ~~shall~~ must be treated as one school for the purpose of this schedule."

Section 32. Section 20-9-320, MCA, is amended to read:

"20-9-320. ~~Maximum---general--fund--budget~~ Foundation program schedule amount for junior high school. (1) The ~~general--fund--budget~~ foundation program schedule amount for an approved and accredited junior high school ~~shall~~ must be

prorated between the elementary district ~~general-fund-budget~~ foundation program schedule amount and the high school district ~~general-fund--budget~~ foundation program schedule amount in the following manner:

(a) determine the per-ANB schedule amount for the school, as defined by 20-9-317 and 20-9-319, from the high school schedule;

(b) calculate the ANB for the regularly enrolled full-time pupils enrolled in the 7th and 8th grades of the junior high school;

(c) multiply the per-ANB schedule amount determined in subsection (1)(a) by the ANB calculated in subsection (1)(b) to determine the authorized ~~general-fund-budget~~ amount ~~which shall--be~~ available for the elementary district ~~general-fund~~ budget foundation program; and

(d) subtract the amount determined in subsection (1)(c) from the total authorized ~~general-fund-budget~~ amount for the school to determine the authorized ~~general--fund~~ budget amount ~~which shall be~~ available for the high school district ~~general-fund-budget~~ foundation program.

(2) The ~~general-fund-budget~~ amount determined for each school of a district under the schedules provided in 20-9-316 through 20-9-319 ~~shall~~ must be totaled to determine the ~~maximum-general-fund-budget-without-a-voted-levy~~ foundation program schedule amount for ~~such~~ the district."

Section 33. Section 20-9-321, MCA, is amended to read:

"20-9-321. ~~Maximum---general--fund--budget~~ Foundation program and contingency funds for special education. (1) For the purpose of establishing the ~~maximum-budget-without-a-vote~~ foundation program amount for a current year special education program for a school district, the superintendent of public instruction ~~will~~ shall determine the total estimated cost of the special education program for the school district on the basis of a special education program budget submitted by the district. The budget ~~will~~ must be prepared on forms provided by the superintendent of public instruction and ~~will~~ must set out for each program:

(a) the estimated allowable costs associated with operating the program where allowable costs are as defined in 20-7-431;

(b) the number of pupils expected to be enrolled in the program; and

(c) any other data required by the superintendent of public instruction for budget justification purposes and to administer the provisions of 20-9-315 through 20-9-321.

(2) The total amount of allowable costs approved by the superintendent of public instruction ~~shall be~~ is the special education ~~maximum-budget-without-a-vote~~ foundation program amount for current year special education program

purposes. The total amount of allowable costs that are approved for the special education budget ~~shall~~ may not, under any condition, be less than the ~~maximum-budget-without-a-vote~~ foundation program amount for one regular ANB for each ~~special~~ full-time special pupil in the school district.

(3) If a special education program is implemented or expanded during a given school term too late to be included in the determination of the district ~~maximum-budget-without-a-vote~~ foundation program for the school year as prescribed in this part, allowable costs approved under the budgeting provisions of subsections (1) and (2) for the operation of the program during the given year must be funded from any legislative appropriation for contingency financing for special education. Contingency funds granted under this subsection must be deposited in a separate account of the miscellaneous programs fund of the district as provided in 20-9-507. However, if contingency funds are not available, then subject to the approval of the program by the superintendent under the emergency budget provisions of 20-9-161(5), allowable costs for the given year may be added to the ~~maximum-budget-without-a-vote~~ foundation program amount for special education for the subsequent school year. ~~Such~~ The allowable costs must be recorded as previous year special education expenses in the

school district budget for the subsequent school year.

(4) The sum of the previous year special education expenses as defined in subsection (3) above and the ~~maximum-budget-without-a-vote~~ foundation program amount for current year special education as defined in subsections (1) and (2) ~~shall--be~~ is the special education budget for accounting purposes.

(5) The ~~maximum-budget-without-a-vote~~ foundation program amount for special education ~~will~~ must be added to the ~~maximum-budget-without-a-vote~~ foundation program amount of the regular program ANB defined in 20-9-311 and 20-9-313 to obtain the total ~~maximum-budget-without-a-vote~~ foundation program amount for the district."

Section 34. Section 20-9-322, MCA, is amended to read:

"20-9-322. Elementary instructional aide funding qualification. (1) An elementary school that anticipates an ANB of at least 14 but less than 18 pupils for the ensuing school fiscal year may determine the ~~maximum--general--fund budget~~ foundation program amount under the provisions of 20-9-316(3) or 20-9-318(3) if eligibility is approved in accordance with the following provisions:

(a) No later than May 10 of each year, the school district shall submit its application for approval for instructional aide funding to the superintendent of public instruction. The application must include:

(i) the ANB for the preceding ANB calculation period;

(ii) the current ANB and the number of grade levels being taught on May 1 of the current year;

(iii) an estimate of the ANB and the number of grade levels anticipated for the ensuing ANB calculation period;

(iv) the factual information on which the estimate is based; and

(v) any other information or data that may be required by the superintendent of public instruction.

(b) The superintendent of public instruction shall immediately review all of the factors of the application and shall approve the application if the anticipated ANB is at least 14 but less than 18 pupils and a minimum of five grade levels are being taught as of May 1 of the current year or documentation is provided that indicates that the anticipated ANB will require a minimum of five grade levels to be taught in the ensuing school year.

(2) Whenever a school district applies for and is approved for instructional aide funding under the provisions of subsection (1), the district shall hire an instructional aide.

(3) For the purposes of this section, the term "instructional aide" means:

(a) a person who is under the direct supervision of a teacher; or

(b) a certified teacher."

Section 35. Section 20-9-331, MCA, is amended to read:

"20-9-331. Basic county tax and other revenues for county equalization of the elementary district foundation program. (1) ~~It--shall--be--the--duty--of--the~~ The county commissioners of each county ~~to~~ shall levy an annual basic tax of ~~28~~ 47 mills on the ~~dollars~~ dollar of the taxable value of all taxable property within the county, except for ~~vehicles-subject--to--taxation--under--61-3-504(2)~~ property subject to a tax or fee under 23-2-517, 23-2-803, 61-3-504(2), 61-3-521, 61-3-537, and 67-3-204, for the purposes of local and state foundation program support. The revenue ~~to--be~~ collected from this levy ~~shall~~ must be apportioned to the support of the foundation programs of the elementary school districts in the county and to the state special revenue fund, state equalization aid account, in the following manner:

(a) In order to determine the amount of revenue raised by this levy which is retained by the county, the sum of the estimated ~~revenues~~ revenue identified in subsection (2) ~~below--shall~~ must be subtracted from the ~~sum-of-the-county elementary-transportation-obligation-and-the~~ total of the foundation programs of all elementary districts of the county.

(b) If the basic levy prescribed by this section produces more revenue than is required to finance the difference determined ~~above~~ in subsection (1)(a), the county treasurer shall remit the surplus funds to the state treasurer for deposit to the state special revenue fund, state equalization aid account, immediately upon occurrence of a surplus balance and each subsequent month thereafter, with any final remittance due no later than June 20 of the fiscal year for which the levy has been set.

(c) If revenue from the basic levy prescribed by this section when combined with the other revenue from subsection (2) is insufficient to fully fund the percentage determined in 20-9-347(1)(b) and the county is eligible for an apportionment of state equalization aid under the provisions of 20-9-347(1)(c), the county superintendent shall notify the superintendent of public instruction of the deficiency. The superintendent of public instruction shall increase the state equalization aid payments to the districts in the affected county to offset the deficiency. A payment may not be made under this subsection (c) that allows a district to receive foundation program funding in excess of the foundation program amount of the district.

(2) The ~~proceeds~~ revenue realized from the county's portion of the levy prescribed by this section and the ~~revenues~~ revenue from the following sources ~~shall~~ must be used for the equalization of the elementary district

LC 0054/01

foundation programs of the county as prescribed in 20-9-334, and a separate accounting ~~shall~~ must be kept of ~~such proceeds-and-revenues~~ the revenue by the county treasurer in accordance with 20-9-212(1):

(a) the portion of the federal Taylor Grazing Act funds distributed to a county and designated for the common school fund under the provisions of 17-3-222;

(b) the portion of the federal flood control act funds distributed to a county and designated for expenditure for the benefit of the county common schools under the provisions of 17-3-232;

(c) all money paid into the county treasury as a result of fines for violations of law, except money paid to a justice's court, and the use of which is not otherwise specified by law;

(d) any money remaining at the end of the immediately preceding school fiscal year in the county treasurer's ~~account~~ accounts for the various sources of revenue established or referred to in this section;

(e) any federal or state money distributed to the county as payment in lieu of the property taxation, ~~established-by-the-county--levy--required--by--this--section~~ including federal forest reserve funds allocated under the provisions of 17-3-213;

(f) net proceeds taxes for interim production and new

production, as defined in 15-23-601; and

(g) anticipated revenue from ~~vehicle~~ property taxes and fees imposed under 23-2-517, 23-2-803, 61-3-504(2), 61-3-521, ~~and~~ 61-3-537, and 67-3-204."

Section 36. Section 20-9-333, MCA, is amended to read:

"**20-9-333. Basic special levy and other revenues for county equalization of high school district foundation program.** (1) ~~It--shall--be--the--duty--of--the~~ The county commissioners of each county ~~to~~ shall levy an annual basic special tax for high schools of ~~17~~ 28 mills on the dollar of the taxable value of all taxable property within the county, except for ~~vehicles--subject-to-taxation-under-61-3-504(2)~~ property subject to a tax or fee under 23-2-517, 23-2-803, 61-3-504(2), 61-3-521, 61-3-537, and 67-3-204, for the purposes of local and state foundation program support. The revenue ~~to--be~~ collected from this levy ~~shall~~ must be apportioned to the support of the foundation programs of high school districts in the county and to the state special revenue fund, state equalization aid account, in the following manner:

(a) In order to determine the amount of revenue raised by this levy which is retained by the county, the sum of the estimated ~~revenues~~ revenue identified in ~~subsections-(2)(a) and-(2)(b)-below-shall~~ subsection (2) must be subtracted from the sum of the county's high school tuition obligation

and the total of the foundation programs of all high school districts of the county.

(b) If the basic levy prescribed by this section produces more revenue than is required to finance the difference determined ~~above~~ in subsection (1)(a), the county treasurer shall remit the surplus to the state treasurer for deposit to the state special revenue fund, state equalization aid account, immediately upon occurrence of a surplus balance and each subsequent month thereafter, with any final remittance due no later than June 20 of the fiscal year for which the levy has been set.

(c) If revenue from the basic levy prescribed by this section when combined with the other revenue from subsection (2) is insufficient to fully fund the percentage determined in 20-9-347(1)(b) and the county is eligible for an apportionment of state equalization aid under the provisions of 20-9-347(1)(c), the county superintendent shall notify the superintendent of public instruction of the deficiency. The superintendent of public instruction shall increase the state equalization aid payments to the districts in the affected county to offset the deficiency. A payment may not be made under this subsection (c) that allows a district to receive foundation program funding in excess of the foundation program amount of the district.

(2) The ~~proceeds~~ revenue realized from the county's

portion of the levy prescribed in this section and the ~~revenues~~ revenue from the following sources ~~shall~~ must be used for the equalization of the high school district foundation programs of the county as prescribed in 20-9-334, and a separate accounting ~~shall~~ must be kept of ~~these proceeds~~ the revenue by the county treasurer in accordance with 20-9-212(1):

(a) any money remaining at the end of the immediately preceding school fiscal year in the county treasurer's accounts for the various sources of revenue established in this section;

(b) any federal or state ~~moneys~~ money distributed to the county as a payment in lieu of the property taxation, ~~established--by--the--county--levy--required-by-this-section~~ including federal forest reserve funds allocated under the provisions of 17-3-213;

(c) net proceeds taxes for interim production and new production, as defined in 15-23-601; and

(d) anticipated revenue from ~~vehicle~~ property taxes and fees imposed under 23-2-517, 23-2-803, 61-3-504(2), 61-3-521, ~~and~~ 61-3-537, and 67-3-204."

Section 37. Section 20-9-334, MCA, is amended to read:

"20-9-334. Apportionment of county equalization ~~moneys~~ money by county superintendent. The county superintendent shall separately apportion the revenues deposited in the

basic county tax account and the revenues deposited in the basic special tax for high schools account to the several districts of the county on a monthly basis. The apportionments ~~shall~~ must be known as "county equalization ~~moneys~~ money". Before the county superintendent makes the monthly apportionments, ~~he~~ the county superintendent shall:

~~(1)--deduct-from-the-revenues-available--in--the--basic county--tax-account-the-amount-required-for-the-month-to-pay the--county's--obligation--for---elementary---transportation reimbursements;-and~~

~~(2)~~ deduct from the revenues available in the basic special tax for high schools account the amount required for the month to pay the county's obligation for high school out-of-county tuition."

Section 38. Section 20-9-343, MCA, is amended to read:

"20-9-343. Definition of and revenue for state equalization aid. (1) As used in this title, the term "state equalization aid" means ~~those-moneys~~ the money deposited in the state special revenue fund as required in this section plus any legislative appropriation of money from other sources for distribution to the public schools for the ~~purpose~~ purposes of reimbursement of the retirement fund expenditures of the public school districts and equalization of the foundation program.

(2) ~~The----legislative----appropriation----for---state equalization-aid-shall-be-made--in--a--single--sum--for--the biennium.~~ The superintendent of public instruction ~~has authority-to~~ may spend ~~such-appropriation,-together-with-the earmarked--revenues--provided--in--subsection---(3),~~ funds appropriated for state equalization aid as required for retirement fund reimbursement and foundation program purposes throughout the biennium.

(3) The following ~~shall~~ must be paid into the state special revenue fund for state equalization aid to public schools of the state:

(a) ~~31.8%-of-all~~ money received from the collection of income taxes under chapter 30 of Title 15, as provided by 15-1-501;

(b) ~~25%-of-all-money,~~ except as provided in 15-31-702, money received from the collection of corporation license and income taxes under chapter 31 of Title 15, as provided by 15-1-501;

(c) ~~100%-of-the~~ money allocated to state equalization from the collection of the severance tax on coal;

(d) ~~100%--of--the~~ money received from the treasurer of the United States as the state's shares of oil, gas, and other mineral royalties under the federal Mineral Lands Leasing Act, as amended;

(e) interest and income money described in 20-9-341 and 20-9-342;

LC 0054/01

(f) income from the education trust fund account; ~~and~~

(g) money received from the state equalization aid levy under [section 54];

(h) income from the lottery, as provided in 23-5-1027;

~~(g)~~(i) ~~in--addition--to--these--revenues,~~ the surplus revenues collected by the counties for foundation program support according to 20-9-331 and 20-9-333~~,~~; and

(j) investment income earned by investing money in the state equalization aid account in the state special revenue fund.

(4) The superintendent of public instruction shall request the board of investments to invest the money in the state equalization aid account to maximize investment earnings to the account.

~~(4)~~(5) Any surplus revenue in the state equalization aid account in the second year of a biennium may be used to reduce ~~the~~ any appropriation required for the next succeeding biennium."

Section 39. Section 20-9-344, MCA, is amended to read:

"20-9-344. Purpose of state equalization aid and duties of the board of public education for distribution -- conditions of first payment. (1) The money available for state equalization aid ~~shall~~ must be distributed and apportioned to provide an annual minimum operating revenue for the elementary and high schools in each county,

exclusive of revenues required for debt service and for the payment of any ~~and--all~~ costs and expense incurred in connection with any adult education program, recreation program, school food services program, new buildings~~,~~ ~~new~~ and grounds, and transportation.

(2) The board of public education shall administer and distribute the state equalization aid in the manner and with the powers and duties provided by law. To this end, the board of public education shall:

(a) adopt policies for regulating the distribution of state equalization aid in accordance with the provisions of law and in a manner that ~~would-most-effectively-meet-the financial--needs---of---districts~~ provides for monthly distribution to each district of its retirement fund reimbursement and foundation program amount;

(b) have the power to require ~~such~~ reports from the county superintendents, budget boards, county treasurers, and trustees as it ~~may-deem~~ considers necessary; and

(c) order the superintendent of public instruction to distribute the state equalization aid on the basis of each district's annual entitlement to ~~such~~ the aid as established by the superintendent of public instruction. In ordering the distribution of state equalization aid, the board of public education ~~shall~~ may not increase or decrease the state equalization aid distribution to any district on account of

any difference ~~which~~ that may occur during the school fiscal year between budgeted and actual receipts from any other source of school revenue.

(3) The board of public education may order the superintendent of public instruction to withhold distribution of state equalization aid or order the county superintendent of schools to withhold county equalization money from a district when the district fails to:

(a) submit reports or budgets as required by law or rules adopted by the board of public education; or

(b) maintain accredited status.

(4) Prior to any proposed order by the board of public education to withhold distribution of state equalization aid or county equalization money, the district is entitled to a contested case hearing before the board of public education, as provided under the Montana Administrative Procedure Act.

~~(3)~~(5) ~~Should~~ If a district ~~receive~~ receives more state equalization aid than it is entitled to, the county treasurer ~~must~~ shall return the overpayment to the state upon the request of the superintendent of public instruction in the manner prescribed by the department of commerce.

~~(4)~~(6) (a) The first payment of ~~state equalization aid~~ each district's foundation program amount must be:

~~(a)~~ based on an estimate of 20% of each district's entitlement; and

~~(b)~~ distributed by July 15 of the school fiscal year.

(b) Each subsequent monthly payment must be at least 7% of the district's amount."

Section 40. Section 20-9-346, MCA, is amended to read:

"**20-9-346. Duties of the superintendent of public instruction for state equalization aid distribution.** The superintendent of public instruction shall administer the distribution of the state equalization aid by:

(1) establishing each district's annual entitlement to state equalization aid in support of its retirement fund and foundation program, based on the data reported in the ~~budget~~ retirement and general fund budgets for each district that ~~has~~ have been duly adopted for the current school fiscal year and verified by the superintendent of public instruction and by applying ~~such~~ the verified data under the provisions of the state equalization aid allocation procedure prescribed in 20-9-347;

(2) recommending to the board of public education the ~~annual~~ entitlement of all districts to state equalization aid to enable the board of public education to order the distribution of state equalization aid;

(3) distributing by state warrant or electronic transfer the state equalization aid, for each district entitled to ~~such~~ the aid, to the county treasurer of the county where the district is located, in accordance with the

distribution ordered by the board of public education;

(4) keeping a record in his office of the full and complete data concerning ~~moneys~~ money available for state equalization aid and the entitlements for state equalization aid of the ~~several~~ districts of the state;

(5) reporting to the board of public education the estimated amount ~~which~~ that will be available for state equalization aid; and

(6) reporting to both ~~branches~~ houses of the state legislature in any year when a session is convened:

(a) the figures and data available in his office concerning distributions of state equalization aid during the preceding 2 school fiscal years;

(b) the amount of state equalization aid then available;

(c) the apportionment made of ~~such~~ the available ~~moneys~~ money but not yet distributed; and

(d) the latest estimate of accruals of ~~moneys~~ money available for state equalization aid."

Section 41. Section 20-9-347, MCA, is amended to read:

"**20-9-347. Formula for state equalization aid apportionment** in support of foundation program. (1) The superintendent of public instruction shall apportion the state equalization aid available for support of the foundation program, individually for the elementary

districts of a county or the high school districts of a county, in accordance with 20-9-346 and on the basis of the following procedure:

(a) Determine the percentage that the total funds available to all counties in the state in support of the foundation program (including the state ~~moneys~~ money available for state equalization aid) is of the total amount of the foundation programs of all counties.

(b) Determine the percentage that the total funds available in each county in support of the foundation programs in ~~such~~ the county (excluding state ~~moneys~~ money available for state equalization aid) is of the total amount of the foundation programs of all districts of ~~such~~ the county.

(c) Counties in which the percentage determined in subsection (1)(b) exceeds the percentage determined in subsection (1)(a) ~~shall--not--be~~ are not entitled to an apportionment of the state equalization aid.

(d) After elimination of the counties referred to in subsection (1)(c), determine the percentage that the total ~~moneys~~ money available to all remaining counties in support of the foundation program (including the state ~~moneys~~ money available for state equalization aid) is of the total amount of the foundation programs of all ~~such~~ remaining counties.

(e) Each district of each remaining county ~~shall-be~~ is

entitled to an apportionment of the state equalization aid ~~which---shall---be~~ equal to the difference between the percentage determined in subsection (1)(d) and the percentage determined for ~~such~~ the county in subsection (1)(b) multiplied by the foundation program amount for ~~such~~ the district.

(2) The superintendent of public instruction shall apportion state equalization aid to each district in the full amount of the district's retirement fund expenditures.

~~(2)~~(3) The superintendent of public instruction shall supply the county treasurer and the county superintendent with a report of the apportionments of state equalization aid to ~~the--several-districts~~ each district of the county, and the state equalization aid ~~shall~~ must be apportioned to ~~such~~ the districts in accordance with ~~such~~ the report."

Section 42. Section 20-9-351, MCA, is amended to read:

"20-9-351. Funding of deficiency in state equalization aid. If the ~~foundation--program--level--made--under--the provisions-of-20-9-348-is-less-than-100%,-it--shall--be--the duty--of~~ money available for state equalization aid is not sufficient to provide the foundation program schedule support determined in 20-9-348 and the retirement fund reimbursement required under 20-9-347, the superintendent of public instruction to shall request the budget director to submit a request for a supplemental appropriation in the

second year of the biennium that ~~would-be~~ is sufficient to complete the funding of retirement and the foundation programs of the elementary or secondary schools, or both, for the current biennium."

Section 43. Section 20-9-353, MCA, is amended to read:

"20-9-353. Additional levy for general fund -- election for authorization to impose. (1) ~~The~~ Except as limited by 20-9-315(2), the trustees of any district may propose to adopt a general fund budget in excess of the ~~general--fund--budget-amount~~ foundation program for ~~such~~ the district ~~as-established-by-the-schedules-in-20-9-316-through 20-9-321~~ for any of the following purposes:

(a) building, altering, repairing, or enlarging any schoolhouse of the district;

(b) furnishing additional school facilities for the district;

(c) acquisition of land for the district;

(d) proper maintenance and operation of the school programs of the district.

(2) When the trustees of any district determine that an additional amount of financing is required for the general fund budget that is in excess of the statutory schedule amount, the trustees shall submit the proposition of an additional levy to raise ~~such~~ the excess amount of general fund financing to the electors who are qualified

under 20-20-301 to vote upon ~~such~~ the proposition, except that ~~no~~ an election ~~shall be~~ is not required to permit the school trustees to use any funds available to finance the additional amount other than those funds to be raised by the additional levy. ~~Such~~ The special election ~~shall~~ must be called and conducted in the manner prescribed by this title for school elections. The ballot for ~~such~~ the election ~~shall~~ must state only the amount of money to be raised by additional property taxation, the approximate number of mills required to raise ~~such~~ the money, and the purpose for which ~~such~~ the money will be expended~~.~~, ~~and it shall~~ The ballot must be in the following format:

PROPOSITION

Shall a levy be made in addition to the levies authorized by law in ~~such~~ the number of mills as may be necessary to raise the sum of (state the amount to be raised by additional tax levy), and being approximately (give number) mills, for the purpose of (insert the purpose for which the additional tax levy is made)?

☐ FOR the levy.

☐ AGAINST the levy.

(3) If the election on any additional levy for the general fund is approved by a majority vote of ~~those~~ the electors voting at ~~such~~ the election, the proposition ~~shall~~ ~~carry~~ carries and the trustees may use any portion or all of

the authorized amount in adopting the preliminary general fund budget. The trustees shall certify the additional levy amount authorized by ~~such--a~~ the special election on the budget form that is submitted to the county superintendent, and the county commissioners shall levy ~~such~~ the authorized number of mills on the taxable value of all taxable property within the district, as prescribed in 20-9-141, ~~as--are required~~ to raise the amount of ~~such~~ the additional levy.

(4) Authorization to levy an additional tax under the provisions of this section ~~shall be~~ is effective for only 1 school fiscal year and ~~shall~~ must be authorized by a special election conducted before August 1 of the school fiscal year for which it is effective."

Section 44. Section 20-9-501, MCA, is amended to read:

"20-9-501. Retirement fund. (1) The trustees of any district employing personnel, except special education personnel, who are members of the teachers' retirement system or the public employees' retirement system or who are covered by unemployment insurance or who are covered by any federal social security system requiring employer contributions shall establish a retirement fund for the purposes of budgeting and paying the employer's contributions to such systems. The district's contribution for each employee who is a member of the teachers' retirement system ~~shall~~ must be calculated in accordance

with Title 19, chapter 4, part 6. The district's contribution for each employee who is a member of the public employees' retirement system ~~shall~~ must be calculated in accordance with 19-3-801. ~~The district may levy a special tax to pay its contribution to the public employees' retirement system under the conditions prescribed in 19-3-204.~~ The district's contributions for each employee covered by any federal social security system ~~shall~~ must be paid in accordance with federal law and regulation. The district's contribution for each employee who is covered by unemployment insurance ~~shall~~ must be paid in accordance with Title 39, chapter 51, part 11.

(2) The trustees of any district required to make a contribution to any ~~such~~ system referred to in subsection (1) shall include in the retirement fund of the preliminary budget the estimated amount of the employer's contribution ~~and such additional moneys, within legal limitations, as they may wish to provide for the retirement fund cash reserve~~. After the final retirement fund budget has been adopted, the trustees shall pay the employer contributions to such systems in accordance with the financial administration provisions of this title.

~~(3) When the final retirement fund budget has been adopted, the county superintendent shall establish the levy requirement by:~~

~~(a) determining the sum of the moneys available to reduce the retirement fund levy requirement by adding:~~

~~(i) any anticipated moneys that may be realized in the retirement fund during the ensuing school fiscal year, including anticipated revenue from vehicle property taxes imposed under 61-3-504(2) and 61-3-537;~~

~~(ii) net proceeds taxes for interim production and new production, as defined in 15-23-601; and~~

~~(iii) any cash available for reappropriation as determined by subtracting the amount of the end-of-the-year cash balance earmarked as the retirement fund cash reserve for the ensuing school fiscal year by the trustees from the end-of-the-year cash balance in the retirement fund. The retirement fund cash reserve shall not be more than 35% of the final retirement fund budget for the ensuing school fiscal year and shall be used for the purpose of paying retirement fund warrants issued by the district under the final retirement fund budget;~~

~~(b) subtracting the total of the moneys available for reduction of the levy requirement as determined in subsection (3)(a) from the budgeted amount for expenditures in the final retirement fund budget;~~

~~(4) The county superintendent shall:~~

~~(a) total the net retirement fund levy requirements separately for all elementary school districts, all high~~

~~school districts, and all community college districts of the county, including any prorated joint district or special education cooperative agreement levy requirements;~~

~~(b) reduce the total retirement fund levy requirements of elementary school districts and high school districts by the amount available in state retirement equalization aid as calculated and distributed under the provisions of 20-9-532; and~~

~~(c) report each such levy requirement to the county commissioners on the second Monday of August as the respective county levy requirements for elementary district, high school district, and community college district retirement funds.~~

~~(5) The county commissioners shall fix and set such county levy in accordance with 20-9-142.~~

~~(6) The net retirement fund levy requirement for a joint elementary district or a joint high school district shall be prorated to each county in which a part of such district is located in the same proportion as the district ANB of the joint district is distributed by pupil residence in each such county. The county superintendents of the counties affected shall jointly determine the net retirement fund levy requirement for each county as provided in 20-9-151.~~

~~(7) The net retirement fund levy requirement for districts that are members of special education cooperative agreements shall be prorated to each county in which such district is located in the same proportion as the budget for the special education cooperative agreement of the district bears to the total budget of the cooperative. The county superintendents of the counties affected shall jointly determine the net retirement fund levy requirement for each county in the same manner as provided in 20-9-151 and fix and levy the net retirement fund levy for each county in the same manner as provided in 20-9-152.~~ ~~[Subsection (4)(b) effective July 1, 1988 sec. 8, Ch. 635, L. 1987.]~~"

Section 45. Section 20-9-506, MCA, is amended to read:

"20-9-506. Budgeting and net levy requirement for nonoperating fund. (1) The trustees of any district which that does not operate a school or will not operate a school during the ensuing school fiscal year shall adopt a nonoperating school district budget in accordance with the school budgeting provisions of this title. Such nonoperating budget shall must contain the nonoperating fund and, when appropriate, a debt service fund. The nonoperating budget form shall must be promulgated and distributed by the superintendent of public instruction under the provisions of 20-9-103.

(2) After the adoption of a final budget for the nonoperating fund, the county superintendent shall compute

the net levy requirement for ~~such~~ the fund by subtracting from the amount authorized by ~~such~~ the budget the sum of:

(a) the end-of-the-year cash balance of the nonoperating fund or, if it is the first year of nonoperation, the cash balance determined under the transfer provisions of 20-9-505;

(b) the estimated state ~~and--county~~ transportation ~~reimbursements~~ reimbursement; and

(c) any other ~~moneys~~ money that may become available during the ensuing school fiscal year.

(3) The county superintendent shall report the net nonoperating fund levy requirement and any net debt service fund levy requirement determined under the provisions of 20-9-439 to the county commissioners on the second Monday of August, and ~~such~~ the levies ~~shall~~ must be made on the district by the county commissioners in accordance with 20-9-142."

Section 46. Section 20-10-104, MCA, is amended to read:

"20-10-104. Penalty for violating law or rules. (1) Every district, its trustees and employees, and every person under a transportation contract with a district ~~shall be~~ are subject to the policies prescribed by the board of public education and the rules prescribed by the superintendent of public instruction. When a district knowingly violates a

transportation law or board of public education transportation policy, ~~such~~ the district shall forfeit any reimbursement otherwise payable under 20-10-145 ~~and 20-10-146~~ for bus miles actually traveled during that fiscal year in violation of ~~such--law~~ any laws or policies. The county superintendent shall suspend ~~all---such~~ any reimbursements payable to the district until the district corrects the violation. When the district corrects the violation, the county superintendent shall resume paying any reimbursements to the district, but the amount forfeited may not be paid to the district.

(2) When a person operating a bus under contract with a district knowingly fails to comply with the transportation law or the board of public education transportation policies, the district may not pay him for any bus miles traveled during the contract year in violation of such law or policies. Upon discovering ~~such~~ a violation, the trustees of the district shall give written notice to the person that unless the violation is corrected within 10 days of the giving of notice, the contract will be canceled. The trustees of a district shall order the operation of a bus operated under contract suspended when the bus is being operated in violation of transportation law or policies and the trustees find that ~~such~~ the violation jeopardizes the safety of pupils."

Section 47. Section 20-10-141, MCA, is amended to read:

"20-10-141. Schedule of maximum reimbursement by mileage rates. (1) The following mileage rates for school transportation constitute the maximum reimbursement to districts for school transportation from state ~~and county sources of~~ transportation revenue under the provisions of 20-10-145 ~~and 20-10-146~~. ~~These~~ Except as provided in 20-10-143, the rates ~~shall~~ may not limit the amount which a district may budget in its transportation fund budget in order to provide for the estimated and necessary cost of school transportation during the ensuing school fiscal year. All bus miles traveled on routes approved by the county transportation committee are reimbursable. Nonbus mileage is reimbursable for a vehicle driven by a bus driver to and from an overnight location of a school bus when the location is more than 10 miles from the school. A district may approve additional bus or nonbus miles within its own district or approved service area but may not claim reimbursement for such mileage. Any vehicle, the operation of which is reimbursed for bus mileage under the rate provisions of this schedule, ~~shall~~ must be a school bus, as defined by this title, driven by a qualified driver on a bus route approved by the county transportation committee and the superintendent of public instruction.

(2) The rate per bus mile traveled ~~shall~~ must be determined in accordance with the following schedule when the number of eligible transportees that board a school bus on an approved route is not less than one-half of its rated capacity:

(a) ~~72 cents in fiscal 1984 and~~ 80 cents ~~in fiscal 1985 and each year thereafter~~ per bus mile for a school bus with a rated capacity of not less than 12 but not more than 45 children; and

(b) when the rated capacity is more than 45 children, an additional 2 cents per bus mile for each additional child in the rated capacity in excess of 45 shall be added to a base rate of ~~72 cents in fiscal 1984 and~~ 80 cents ~~in fiscal 1985 and each year thereafter~~ per bus mile.

(3) Reimbursement for nonbus mileage provided for in subsection (1) may not exceed 50% of the maximum reimbursement rate determined under subsection (2).

(4) When the number of eligible transportees boarding a school bus on an approved route is less than one-half of its rated capacity, the rate per bus mile traveled ~~shall~~ must be computed as follows:

(a) determine the number of eligible transportees that board the school bus on the route;

(b) multiply the number determined in subsection (4)(a) by two and round off to the nearest whole number; and

(c) use the adjusted rated capacity determined in subsection (4)(b) as the rated capacity of the bus to determine the rate per bus mile traveled from the rate schedule in subsection (2).

(5) The rated capacity ~~shall--be~~ is the number of riding positions of a school bus as determined under the policy adopted by the board of public education."

Section 48. Section 20-10-142, MCA, is amended to read:

"**20-10-142. Schedule of maximum reimbursement for individual transportation.** The following rates for individual transportation constitute the maximum reimbursement to districts for individual transportation from state ~~and--county--sources--of~~ transportation revenue under the provisions of 20-10-145 ~~and-20-10-146~~. ~~These~~ The rates also ~~shall~~ constitute the limitation of the budgeted amounts for individual transportation for the ensuing school fiscal year. The schedules provided in this section ~~shall~~ may not be altered by any authority other than the legislature of the state of Montana. When the trustees contract with the parent or guardian of any eligible transportee to provide individual transportation for each day of school attendance, they shall reimburse the parent or guardian on the basis of the following schedule:

(1) When a parent or guardian transports an eligible

transportee or transportees from the residence of the parent or guardian to a school or to schools located within 3 miles of one another, the total reimbursement per day of attendance ~~shall~~ must be determined by multiplying the distance in miles between the residence and the school, or the most distant school if more than one, by 2, subtracting 6 miles from the product so obtained, and multiplying the difference by 20 cents provided that:

(a) if two or more eligible transportees are transported by a parent or guardian to two or more schools located within 3 miles of one another and if such schools are operated by different school districts, the total amount of the reimbursement ~~shall~~ must be divided equally between the districts;

(b) if two or more eligible transportees are transported by a parent or guardian to two or more schools located more than 3 miles from one another, the parent or guardian ~~shall~~ must be separately reimbursed for transporting the eligible transportee or transportees to each school;

(c) if a parent transports two or more eligible transportees to a school and a bus stop which school and bus stop are located within 3 miles of one another, the total reimbursement ~~shall~~ must be determined under the provisions of this subsection and ~~shall~~ must be divided equally between

the district operating the school and the district operating the bus;

(d) if a parent transporting two or more eligible transportees to a school or bus stop must, because of varying arrival and departure times, make more than one round-trip journey to the bus stop or school, the total reimbursement allowed by this section ~~shall~~ must be limited to one round trip per day for each scheduled arrival or departure time;

(e) notwithstanding subsection (1)(a), (1)(b), (1)(c), or (1)(d), no a reimbursement may not be less than 25 cents a day.

(2) When the parent or guardian transports an eligible transportee or transportees from the residence to a bus stop of a bus route approved by the trustees for the transportation of the transportee or transportees, the total reimbursement per day of attendance ~~shall~~ must be determined by multiplying the distance in miles between the residence and the bus stop by 2, subtracting 3 miles from the product so obtained, and multiplying the difference by 20 cents provided that:

(a) if the eligible transportees transported attend schools in different districts but ride on one bus, the districts shall divide the total reimbursement equally; and

(b) if the parent or guardian is required to transport

the eligible transportees to more than one bus, the parent or guardian ~~shall~~ must be separately reimbursed for transportation to each bus.

(3) Where, due to excessive distances, impassable roads, or other special circumstances of isolation the rates prescribed in subsection (1) or (2) would be an inadequate reimbursement for the transportation costs or would result in a physical hardship for the eligible transportee, ~~his~~ the transportee's parent or guardian may request an increase in the reimbursement rate. ~~Such a~~ A request for increased rates due to isolation ~~shall~~ must be made by the parent or guardian on the contract for individual transportation for the ensuing school fiscal year by indicating the special facts and circumstances which exist to justify the increase. Before any increased rate due to isolation ~~can~~ may be paid to the requesting parent or guardian, ~~such~~ the rate must be approved by the county transportation committee and the superintendent of public instruction after the trustees have indicated their approval or disapproval. Regardless of the action of the trustees and when approval is given by the county transportation committee and the superintendent of public instruction, the trustees shall pay ~~such~~ the increased rate due to isolation. The increased rate ~~shall~~ must be 1 1/2 times the rate prescribed in subsection (1) above.

(4) When the isolated conditions of the household where an eligible transportee resides require ~~such~~ the eligible transportee to live away from the household in order to attend school, ~~he--shall--be~~ the transportee is eligible for the room and board reimbursement. Approval to receive the room and board reimbursement ~~shall~~ must be obtained in the same manner prescribed in subsection (3) above. The per diem rate for room and board ~~shall be~~ is $5 for one eligible transportee and $3 for each additional eligible transportee of the same household.

(5) When the individual transportation provision is ~~to~~ be satisfied by supervised home study or supervised correspondence study, the reimbursement rate ~~shall~~ must be the cost of such study, provided that the course of instruction is approved by the trustees and supervised by the district."

Section 49. Section 20-10-144, MCA, is amended to read:

"**20-10-144. Computation of revenues and net tax levy requirements for the transportation fund budget.** Before the fourth Monday of July and in accordance with 20-9-123, the county superintendent shall compute the revenue available to finance the transportation fund budget of each district. The county superintendent shall compute the revenue for each district on the following basis:

(1) The "schedule amount" of the preliminary budget expenditures that is derived from the rate schedules in 20-10-141 and 20-10-142 ~~shall~~ must be determined by adding the following amounts:

(a) the sum of the maximum reimbursable expenditures for all approved school bus routes maintained by the district (to determine the maximum reimbursable expenditure, multiply the applicable rate per bus mile by the total number of miles to be traveled during the ensuing school fiscal year on each bus route approved by the county transportation committee and maintained by such district); plus

(b) the total of all individual transportation per diem reimbursement rates for ~~such~~ the district as determined from the contracts submitted by the district multiplied by the number of pupil-instruction days scheduled for the ensuing school attendance year; plus

(c) any estimated costs for supervised home study or supervised correspondence study for the ensuing school fiscal year; plus

(d) the amount budgeted on the preliminary budget for the contingency amount permitted in 20-10-143, except if ~~such~~ the amount exceeds 10% of the total of subsections (1)(a), (1)(b), and (1)(c) or $100, whichever is larger, the contingency amount on the preliminary budget ~~shall~~ must be

reduced to ~~such~~ the limitation amount and used in this determination of the schedule amount.

(2) The schedule amount determined in subsection (1) or the total preliminary transportation fund budget, whichever is smaller, ~~shall be divided by 3 and the resulting one-third amount shall be~~ is used to determine the available state ~~and county~~ revenue to be budgeted. ~~on the following basis:~~

~~(a) the resulting one-third amount shall be the budgeted state transportation reimbursement, except that the state transportation reimbursement for the transportation of special education pupils under the provisions of 20-7-442 shall be two-thirds of the schedule amount attributed to the transportation of special education pupils;~~

~~(b) the resulting one-third amount, except as provided for joint elementary districts in subsection (2)(e), shall be the budgeted county transportation reimbursement for elementary districts and shall be financed by the basic county tax under the provisions of 20-9-334;~~

~~(c) the resulting one-third amount multiplied by 2 shall be the budgeted county transportation reimbursement amount for high school districts financed under the provisions of subsection (5) of this section, except as provided for joint high school districts in subsection (2)(e), and except that the county transportation reimbursement for the transportation of special education pupils under the provisions of 20-7-442 shall be one-third of the schedule amount attributed to the transportation of special education pupils;~~

~~(d)~~ (3) when If the district has a sufficient amount of cash for reappropriation and other sources of district revenue, as determined in subsection ~~(3)~~ (4), to reduce the total district obligation for financing to zero, any remaining amount of such district revenue and cash reappropriated shall must be used to reduce ~~the county financing obligation in subsections (2)(b) or (2)(c), and, if such county financing obligations are reduced to zero, to reduce the state financial obligation in subsection (2)(a),~~ and

~~(e) the county revenue requirement for a joint district, after the application of any district moneys under subsection (2)(d) above,~~ shall be prorated to each county incorporated by the joint district in the same proportion as the ANB of the joint district is distributed by pupil residence in each such county the state financial obligation in 20-10-145.

~~(3)~~ (4) The total of the ~~moneys~~ money available for the reduction of property tax on the district for the transportation fund shall must be determined by totaling:

(a) anticipated federal ~~moneys~~ money received under

the provisions of Title I of Public Law 81-874 or other anticipated federal ~~moneys~~ money received in lieu of ~~such~~ that federal act; plus

(b) anticipated payments from other districts for providing school bus transportation services for ~~such~~ the district; plus

(c) anticipated payments from a parent or guardian for providing school bus transportation services for his child; plus

(d) anticipated or reappropriated interest to be earned by the investment of transportation fund cash in accordance with the provisions of 20-9-213(4); plus

(e) anticipated or reappropriated revenue from vehicle property taxes and fees imposed under 23-2-517, 23-2-803, 61-3-504(2), 61-3-521, and 61-3-537, and 67-3-204; plus

(f) net proceeds taxes for interim production and new production, as defined in 15-23-601; plus

(g) any other revenue anticipated by the trustees to be earned during the ensuing school fiscal year which may be used to finance the transportation fund; plus

(h) any cash available for reappropriation as determined by subtracting the amount of the end-of-the-year cash balance earmarked as the transportation fund cash reserve for the ensuing school fiscal year by the trustees from the end-of-the-year cash balance in the transportation

fund. ~~Such~~ The cash reserve ~~shall~~ may not be more than 20% of the final transportation fund budget for the ensuing school fiscal year and ~~shall be~~ is for the purpose of paying transportation fund warrants issued by the district under the final transportation fund budget.

~~(4)~~(5) The district levy requirement for each district's transportation fund ~~shall~~ must be computed by:

(a) subtracting the schedule amount calculated in subsection (1) from the total preliminary transportation budget amount ~~and, for an elementary district, adding such difference to the district obligation to finance one-third of the schedule amount as determined in subsection (2)~~; and

(b) subtracting the amount of ~~moneys~~ money available to reduce the property tax on the district, as determined in subsection ~~(3)~~ (4), from the amount determined in subsection ~~(4)(a)~~ (5)(a) above.

~~(5) The county levy requirement for the financing of the county transportation reimbursement to high school districts shall be computed by adding all such requirements for all the high school districts of the county, including the county's obligation for reimbursements in joint high school districts.~~

(6) The transportation fund levy requirements determined in subsection ~~(4)~~ (5) for each district ~~and in subsection (5) for the county shall~~ must be reported to the

county commissioners on the second Monday of August by the county superintendent as the transportation fund levy requirements for the district ~~and for the county~~, and ~~such levies shall~~ the levy must be made by the county commissioners in accordance with 20-9-142."

Section 50. Section 20-10-145, MCA, is amended to read:

"**20-10-145. State transportation reimbursement.** (1) Any district providing school bus transportation or individual transportation in accordance with ~~the transportation law~~ this title, board of public education transportation policy, and superintendent of public instruction transportation rules shall receive a state reimbursement of its transportation expenditures under the transportation reimbursement rate provisions of 20-10-141 and 20-10-142. The state transportation reimbursement ~~shall not exceed one-third~~ is 100% of the reimbursement amounts ~~established in such sections or one-third~~ or 100% of the district's transportation fund budget, whichever is smaller, and ~~shall be~~ is computed on the basis of the number of days the transportation services were actually rendered. In determining the amount of the state transportation reimbursement, ~~no~~ an amount claimed by a district ~~shall~~ may not be considered for reimbursement unless ~~such~~ the amount has been paid in the regular manner provided for the payment

of other financial obligations of the district.

(2) Requests for the state transportation reimbursement ~~shall~~ must be made by each district semiannually during the school fiscal year on the claim forms and procedure promulgated by the superintendent of public instruction. The claims for state transportation reimbursements ~~shall~~ must be routed by the district to the county superintendent, who after reviewing ~~such~~ the claims shall send them to the superintendent of public instruction. The superintendent of public instruction shall establish the validity and accuracy of the claims for the state transportation reimbursements by determining ~~their~~ compliance with ~~the transportation law~~ this title, board of public education transportation policy, and the transportation rules of the superintendent of public instruction. After making any necessary adjustments to such claims, ~~he shall cause their~~ the superintendent of public instruction shall provide payment by ordering a disbursement from the ~~state moneys appropriated by the legislature of the state of Montana~~ legislative appropriation for the state transportation reimbursement. ~~Such~~ The payment of all the district's claims within one county ~~shall~~ must be made to the county treasurer of ~~such~~ the county, and the county superintendent shall apportion ~~such~~ the payment in accordance with the apportionment order supplied by the

superintendent of public instruction."

Section 51. Section 23-5-1027, MCA, is amended to read:

"23-5-1027. Disposition of revenue. (1) A minimum of 45% of the money paid for tickets or chances must be paid out as prize money. The prize money is statutorily appropriated, as provided in 17-7-502, to the lottery.

(2) Commissions paid to lottery ticket or chance sales agents are not a state lottery operating expense.

(3) That part of all gross revenue not used for the payment of prizes, commissions, and operating expenses, together with the interest earned on the gross revenue while the gross revenue is in the enterprise fund, is net revenue and must be paid quarterly from the enterprise fund established by 23-5-1026 to the superintendent of public instruction for distribution as state equalization aid to the ~~retirement--fund--obligations--of--elementary--and-high school-districts-in-the-manner-provided--in--20-9-532.---The net--revenue--is--statutorily--appropriated,--as-provided-in 17-7-502,-to-the-superintendent-of-public-instruction~~ public schools of Montana as provided in 20-9-343.

(4) The spending authority of the lottery may be increased in accordance with this section upon review and approval of a revised operation plan by the budget office."

Section 52. Section 90-6-309, MCA, is amended to read:

"**90-6-309. Tax prepayment -- large-scale mineral development.** (1) After permission to commence operation is granted by the appropriate governmental agency, and upon request of the governing body of a county in which a facility is to be located, a person intending to construct or locate a large-scale mineral development in this state shall prepay property taxes as specified in the impact plan. This prepayment shall exclude the 6-mill university levy established under 20-25-423 and may exclude the mandatory county ~~levy~~ levies for the school foundation program ~~of 45 mills~~ established in 20-9-331 and 20-9-333.

(2) The person who is to prepay under this section ~~shall~~ is not be obligated to prepay the entire amount established in subsection (1) at one time. Upon request of the governing body of an affected local government unit, the person shall prepay the amount shown to be needed from time to time as determined by the board.

(3) The person who is to prepay shall guarantee to the hard-rock mining impact board, through an appropriate financial institution, as may be required by the board, that property tax prepayments will be paid as needed for expenditures created by the impacts of the large-scale mineral development.

(4) When the mineral development facilities are completed and assessed by the department of revenue, they

shall be are subject during the first 3 years and thereafter to taxation as all other property similarly situated, except that in each year after the start of production, the local government unit that received a property tax prepayment shall provide for repayment of prepaid property taxes in accordance with subsection (5).

(5) A local government unit that received all or a portion of the property tax prepayment under this section shall provide for tax crediting as specified in the impact plan. The tax credit allowed in any year may not, however, exceed the tax obligation of the developer for that year, and the time period for tax crediting is limited to the productive life of the mining operation."

NEW SECTION. **Section 53.** **Retirement fund, comprehensive insurance fund, and school transportation fund balances -- transfer.** (1) A district that has a balance remaining on [the effective date of this section] in the district retirement fund under 20-9-501 or the district comprehensive insurance fund shall transfer the balance to the district general fund.

(2) Any balance in a county school transportation fund or county school retirement fund on [the effective date of this section] must be treated as county equalization money and be apportioned as provided in 20-9-334.

NEW SECTION. **Section 54.** **State equalization aid levy.**

There is a levy of 45 mills imposed on all taxable property within the state, except property for which a tax or fee is required under 23-2-517, 23-2-803, 61-3-504(2), 61-3-521, 61-3-537, and 67-3-204. Proceeds of the levy must be remitted to the state treasurer and must be deposited to the credit of the state special revenue fund for state equalization aid to the public schools of Montana.

NEW SECTION. **Section 55.** **State and county equalization revenue -- statutory appropriation.** Revenue received in support of state and county equalization under the provisions of 20-9-331, 20-9-333, and 20-9-343 is statutorily appropriated, as provided in 17-7-502, to the superintendent of public instruction to be used for county equalization and state equalization aid for the public schools, as provided by law, and must be accounted for in accordance with generally accepted accounting principles.

NEW SECTION. **Section 56.** **Purpose -- telecommunications network -- implementation -- consultant.** (1) The purpose of this section is to promote the use of telecommunications technology for the purposes of enhancing educational opportunities provided to students in the Montana public school system and promoting equal access by students to those opportunities.

(2) To provide for the training and education needs of public schools, the department of administration shall

retain a telecommunications engineering consultant to support the development of design criteria and specifications for statewide video networking and improvements in the use of existing voice and data networks in the state.

(3) The telecommunications engineering consultant shall:

(a) seek advice and recommendations on improvements in telecommunications within Montana from the following entities:

(i) the office of the superintendent of public instruction;

(ii) the university system;

(iii) local government and school district officials;

(iv) agencies involved in economic development;

(v) the executive, judicial, and legislative branches of state government; and

(vi) local exchange carriers providing service within the state; and

(b) recommend and initiate network improvements during the biennium through shared use and enhancements of existing telecommunications systems, with emphasis on limiting financial commitments to the extent possible.

NEW SECTION. **Section 57.** Definition. As used in [sections 57 through 62], "committee" means the legislative

oversight committee on school funding implementation created in [section 58].

NEW SECTION. **Section 58.** Legislative oversight committee on school funding implementation -- composition and appointment. (1) There is a legislative oversight committee on school funding implementation.

(2) The committee consists of 11 members, including:

(a) four members of the house of representatives appointed by the speaker of the house;

(b) four members of the senate appointed by the committee on committees of the senate;

(c) the superintendent of public instruction or his designee as an ex officio nonvoting member;

(d) a member of the board of public education as an ex officio nonvoting member; and

(f) the governor or his designee as an ex officio nonvoting member.

(3) No more than two legislative members from each house may be of the same political party.

NEW SECTION. **Section 59.** Term of office -- vacancies. (1) A committee member shall serve until the committee terminates as provided in [section 63].

(2) A vacancy on the committee must be filled in the same manner as the original appointment.

NEW SECTION. **Section 60.** Officers -- meetings --

quorum -- compensation. (1) The committee shall choose from its membership a chairman and vice chairman.

(2) The committee shall meet upon the call of the chairman or at the request of any five members.

(3) Six members constitute a quorum to transact business.

(4) A legislative member is entitled to compensation as provided in 5-2-302.

NEW SECTION. **Section 61.** Duties of the committee. The duties of the committee include but are not limited to:

(1) monitoring the implementation of school funding equalization, including:

(a) identification of any problems of implementation and options for resolving these problems;

(b) continued analysis of school district budget and expenditure data and of improvements in school district accounting and reporting procedures; and

(c) examination of other issues related to implementation;

(2) directing the following studies of issues related to school funding equalization:

(a) school transportation equalization, including but not limited to:

(i) mechanisms to equalize transportation funding; and

(ii) analysis of issues related to the costs and

efficiencies of school transportation, including reimbursement schedules, load requirements, 3-mile limit, transporting ineligible transportees, functions of the county transportation committee, and school district reporting and budgeting duties;

(b) school district capital outlay and debt service equalization, including but not limited to:

(i) analysis of school district funds and budgets for various school district capital outlay and debt service obligations; and

(ii) options for equalizing school district capital outlay and debt service obligations; and

(c) continued study of issues related to equalization, including but not limited to comprehensive insurance, uncollected taxes, tuition, student-based funding distribution methods, special education funding, and federal Public Law 81-874 revenue, especially as it pertains to revenue not linked to Native American students;

(3) ongoing analysis of revenue sources related to school funding;

(4) holding discussions with any party contemplating litigation regarding compliance with the supreme court and district court rulings on school funding equalization; and

(5) reporting its findings, options for legislative consideration, and any proposed legislation to the governor

and the 52nd legislature.

NEW SECTION. **Section 62.** Staff assistance. The committee may request the following governmental entities to provide staff assistance to the committee:

(1) the office of public instruction;

(2) the governor's office of budget and program planning;

(3) the board of public education;

(4) the legislative council;

(5) the office of the legislative fiscal analyst; and

(6) the office of the legislative auditor.

NEW SECTION. **Section 63.** Termination. [Sections 57 through 62] terminate December 31, 1990.

NEW SECTION. **Section 64.** Repealer. Sections 20-9-105, 20-9-352, 20-9-531, 20-9-532, and 20-10-146, MCA, are repealed.

NEW SECTION. **Section 65.** Appropriation. (1) There is appropriated from the general fund $56,807,000 for the fiscal year ending June 30, 1991, to the superintendent of public instruction to be used to the extent that funds appropriated in [section 55] are insufficient to finance the retirement funds of the public school districts and foundation program schedules for public schools, excluding special education.

(2) There is appropriated from the general fund

$4,636,000 for the fiscal year ending June 30, 1991, to the superintendent of public instruction to be used to finance state support of the special education programs, including retirement benefits, of the public school districts and cooperatives.

(3) There is appropriated from the general fund $11,658,000 for the fiscal year ending June 30, 1991, to the superintendent of public instruction to be used to finance the public school transportation reimbursement schedules.

(4) There is appropriated from the general fund $353,950 for the biennium ending June 30, 1991, to the superintendent of public instruction to establish standard accounting and reporting practices in all Montana public school districts and to implement [this act].

(5) There is appropriated from the general fund $20,000 to the legislative council for the biennium ending June 30, 1991, for use by the committee established in [section 58].

(6) There is appropriated from the general fund to the department of administration $200,000 for the fiscal year ending June 30, 1990, to retain a telecommunications engineering consultant and to support development of and improvements in telecommunications networks in Montana as provided in [section 56].

(7) There is appropriated from the general fund to the

department of administration $300,000 for the biennium ending June 30, 1991, to be used for education network implementation and improvements if a 50% match in funds or equipment is available from other sources.

NEW SECTION. **Section 66.** Codification instruction. [Sections 54 and 55] are intended to be codified as an integral part of Title 20, chapter 9, and the provisions of Title 20 apply to [sections 54 and 55].

NEW SECTION. **Section 67.** Effective dates -- rules. (1) (a) [Sections 1 through 26, 28 through 37, 38(1) and (3) through (5), 39 through 55, 64, 66, 68, and 69] are effective July 1, 1990.

(b) The superintendent of public instruction may, prior to July 1, 1990, adopt rules and conduct training necessary to implement [section 22].

(2) [Sections 27, 56, and 65] are effective July 1, 1989.

(3) [Sections 38(2), 57 through 63, and this section] are effective on passage and approval.

NEW SECTION. **Section 68.** Applicability. [Section 54], 20-9-331, and 20-9-333 apply retroactively, within the meaning of 1-2-109, to all taxable years beginning after December 31, 1989.

NEW SECTION. **Section 69.** Coordination instruction. If a bill is passed and approved that amends 20-9-316 through

20-9-319 in a manner that increases the foundation program schedules for school fiscal year 1990, the foundation program schedules in 20-9-318 and 20-9-319 for school fiscal year 1991 in this bill must be increased by the same percentage.

-End-

A joint meeting of the House Taxation and Education Committees and the Senate Education Committee conducted a hearing on the issues dealt with in HB 28 on June 21 at 9:30 a.m. The minutes were recorded by the Senate Education Committee and the House Taxation Committee under the heading HB 39. Executive action took place in the House Education Committee on June 23 and in the Senate Education Committee on July 7, 8, and 11.

HB28

Form CS-32
Rev. 1985

STATUS SHEET

51st LEGISLATIVE SESSION 1st Special Session

Education COMMITTEE

BILL NUMBER	ENTERED COM. DATE	DATE CONSIDERED	OUT OF COM.	DO PASS DATE	DO NOT PASS DATE	DO PASS AS AMENDED DATE	DO NOT PASS AS AMENDED DATE	BE CONCURRED IN DATE	BE NOT CONCURRED IN DATE	BE CONCURRED IN AMENDED DATE	BE NOT CONCURRED IN AS AMENDED DATE
HB 1	6/19	6/20									
3	6/19	6/20	tabled								
6	6/19	6/20				6/21/89					
7	6/19	6/20									
9	6/19	6/20									
10	6/19	6/20									
13	6/19	6/20									
14	6/19	6/20									
16	6/19	6/20									
19	6/20	6/21	tabled								
28	6/20	6/21				6/23/89					
29	6/20	6/21	Cancelled								
36	6/20	6/21				6/21/89					

Use a separate sheet for Senate Bills, House Bills, and Resolutions.

Form CS-32
Rev. 1985

STATUS SHEET

51ST LEGISLATIVE SESSION 1ST Special Session

Taxation COMMITTEE

BILL NUMBER	ENTERED COM. DATE	DATE CONSIDERED	OUT OF COM.	DO PASS DATE	DO NOT PASS DATE	DO PASS AS AMENDED DATE	DO NOT PASS AS AMENDED DATE	BE CONCURRED IN DATE	BE NOT CONCURRED IN DATE	BE CONCURRED IN AMENDED DATE	BE NOT CONCURRED IN AS AMENDED DATE
26	6/20										
27	6/20	6/23	[illegible]								
37	6/20	6/23	6/28 Table								
38	6/20	6/23									
39	6/20	6/21	6/24			6/24					
42	6/21	6/26	[illegible]								
43	6/21	6/22	6/28 [illegible]								
47	6/22	6/26	6/28 table								
48	6/22	6/26	6/29			6/28					
49	6/22	6/26	6/28 Table								
51	6/23	6/27	6/28	6/28							
52	6/23	6/27	6/28 Table								
55	6/26	6/27	6/28			6/28					

Use a separate sheet for Senate Bills, House Bills, and Resolutions.

House Taxation Commitee 1st Special session by S. + by standard

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	6/19	6/20 HB 20 HB 2 HB 5	6/21 HB 4 HB 8 HB 11 HB 12 HB 20 HB 39	6/22 HB 21 HB 23 HB 24 HB 25 HB 43	6/23 a.m. HB 27 HB 22 p.m. HB 38 HB 37 HB 27 HB 42	6/24 HB 39
	6/26 HB 47 HB 48 HB 49 HB 4 HB 42	6/27 HB 55 HB 51 HB 52	6/28 HB 21 HB 5 HB 43 HB 47 HB 22 HB 47 HB 51 HB 52 HB 55 HB 49 HB 21 HB 37	6/29 SB 6	6/30	7/1
7/2	7/3	7/4	7/5	7/6	7/7	7/8
7/9	7/10	7/11 SB 14	7/12	7/13	7/14	7/15

Form CS-20
Rev 1005

DATE	BILL	SPONSOR	HEARING DATE	CLERK	SPONSOR	COMMITTEE	CALENDAR	STATUS
6/19	HB 2	Schuyler	6/20	✓	✓			
"	HB 5	Swift	6/20	✓	✓			
"	HB 4	Wallin	6/21	✓	✓			
"	HB 8	Cobb	6/21	✓	✓			
"	HB 11	Cobb	6/21	✓	✓			
"	HB 12	Cobb	6/21	✓	✓			
"	HB 17	Daily						
"	HB 18	Daily						
"	HB 20	Daily	6/20	✓	✓			
6/20	HB 21	Moore	6/22	✓	✓			
"	HB 22	Connelly	~~6/22~~ 6/23	✓	✓			
"	HB 23	Beam	6/22	✓	✓			
"	HB 24	Cohen	6/22	✓	✓			
"	HB 25	Cohen	6/22	✓	✓			
"	HB 26	Pavlovich						
"	HB 27	Elliott	6/23	✓	✓			
"	HB 37	Cohen	6/23	✓	✓			
"	HB 38	Addy	6/23	✓	✓			
"	HB 39	Kadas/Fleming	6/21	✓	✓			
6/21	HB 42	Simon	6/23	✓	✓			
"	HB 43	O'Keefe	6/22	✓	✓			
6/22	HB 47	Cohen	6/26	✓	✓			
"	HB 48	Cohen	6/26	✓	✓			

MINUTES

MONTANA SENATE
51st LEGISLATURE - 1st SPECIAL SESSION

HOUSE TAXATION AND EDUCATION COMMITTEES AND
THE SENATE EDUCATION COMMITTEE

Call to Order: By Chairman Dan Harrington, Chairman Ted Schye, and Chairman H.W. Hammond, on June 21, 1989, at 9:30 a.m.

ROLL CALL

Members Present: All House Taxation Committee Members present
All Senate Education Committee Members present
All House Education Committee Members present

Members Excused: None

Members Absent: None

Staff Present: Lee Heiman, Legislative Council
Andrea Merrill, Legislative Researcher
David Cogley, Legislative Researcher
Donna Grace, House Taxation Committee Secretary
Claudia Johnson, House Education Committee Secretary
Jaelene Johnson, Senate Education Committee Secretary

Announcements/Discussion: Representative Harrington indicated that HB 39 was a joint hearing between the Senate Education Committee, the House Education Committee, and the House Taxation Committee. Representative Harrington asked members of the House Taxation Committee to remain in room 325 following adjournment of the hearing for a short executive session on HB 20.

The minutes were transcribed by Donna Grace, the House Taxation Committee Secretary.

HEARING ON HOUSE BILL 39

"AN ACT TO GENERALLY REVISE PUBLIC SCHOOL FUNDING LAW AND RELATED TAXATION LAW;..."

Presentation and Opening Statement by Sponsor:

Mike Kadas, Representative, House District 55, Missoula, stated that approximately three weeks ago Representative Ramirez told him that the sales tax was dead and that brought up the possibility of a lot of other options. He said he wanted to sit down and talk about them. Since that time they have

developed the legislation contained in House Bill 39. He said that this is a compromise and he would support the bill as would Representative Ramirez. If they would have had their own ways, they probably would have done it different. They both felt that because of the circumstances of the way the regular session ended and the time constraints of the special session, the only way to develop a consensus on a bill of this magnitude was to begin the dialogue early before the session. It would be extremely difficult for the legislature to try to make all the compromises in an area that is this complex in the amount of time they have. Representative Kadas stated that he hoped the committee would take this effort seriously, recognize it for what it is, which is a compromise, and while you might want to change things or see them differently, to restrain those efforts, and look at the entire package.

Representative Kadas stated that he knew there were some things that probably would have to be changed but he did ask that they not tear the bill apart. If that is done, they would be back to scratch and be here longer than two weeks.

Representative Kadas addressed an issue that was in the Great Falls Tribune this morning that this bill was an attack on small schools and the number that was used was that 70% of the equalization aid for the guaranteed state subsidy on the guaranteed tax base went to big schools. It happens that over 70% of the ANB are in the big schools. The ratio of distribution to small schools and big schools in this bill is exactly the same as in Senate Bill 203 heard in the regular session. They have changed the schedule amounts in exactly the same proportion and in that respect it is no different from Senate Bill 203. In relation to this, in talking about winners and losers, Senate Bill 203 left a lot of winners in terms of property taxes. This bill isn't that good. There was $60 million in property tax relief in SB 203 and it was $74 million out of balance. Although this bill does have winners and losers, the winners aren't as big and there aren't as many of them. To maintain 1988 funding levels 70% of the taxpayers in this state will be winners and 30% will be losers.

Representative Kadas continued that there is a big bunch of people who only lose by a little bit, zero to five mills and 85% of the taxpayers in the state would see an increase of zero to five mills or less. There is no way to get around not having some losers. Everybody is not going to be happy.

The bill has been set at 95 mandatory mills at 74% of 1988 actual as compared to 90% in Senate Bill 203. They also used a 5% surcharge and they would divert the flow that goes into the education trust, $3.5 million a year, permanently into the Foundation Program. It also eliminates the principal of the education trust and that is put in the Foundation fund to fund fiscal year 90 at a 4% increase. A small change has

also been made in the percentage of income tax that is going into the Foundation Program. Currently 31.8% goes into the Foundation Program and that has been raised to 33.5%. The reason for this is because of the recent revenue estimate projections say that revenue will be greater. This would be a $5 million change.

Representative Kadas then discussed some charts he had prepared which visually pictured what the bill would do. An explanation of the material shown on the charts is contained in (Exhibit 1.) He explained that the schedule for general and special ed would be funded at 74% of the 1988 actual. For comparison purposes he showed a comparison with SB 203 which ran 90% of schedules for special ed. The cap was placed at 117% of the average. This will allow for a guaranteed tax base (GTB) of the districts to go from 74% up to 117%. Up to 90% it is a permissive mill so it would be up to the trustees.

He said the principle behind the GTB is that every district be able to pass the same taxable value or the ability to use the same taxable value of the average in the state. You find the average for the state by taking what a mill brings statewide and divide it by the elementary ANB statewide. This would give you $18 per ANB per mill. You would do the same for high schools which would give you $43 per ANB per mill. Therefore, if a district levies a mill, it should pay $18 for each elementary student. The way the district figures out the difference is they take what a mill will bring district-wise and divide the ANB into that.

Representative Kadas said that from a school perspective, the bill being discussed was a better program than that which was proposed in SB 203 because an individual school could get to the same level that they could get under SB 203 with the GTB guaranteed mills. They would not be used only when a district is extremely wealthy. Over the first couple of years he thought that all the districts in the state would be using all their permissive mills to get to 90% funding. Representative Kadas explained further that there would be a guaranteed tax base where the mills would have to be voted but the district is guaranteed at lease $18 per student. The poor districts, which are those where there is the most concern, have the opportunity if they want to make the effort to go all the way to 117%. They could be above average but they have the average ability to be above average. The incentive is for the poor districts to provide an average education and if they have the incentive, they can provide better than average.

Representative Kadas said that the capping mechanism is also better than it was in SB 203. Under SB 203 any district that is lower than 117% can go up to that point and any district that is above is frozen where they are. For the districts that are close to the cap, there is a real

disadvantage. He used as an example, the Butte Elementary at 113%, can grow by 4% and no more. Under the Kadas-Ramirez proposal, when a district goes above 117%, they can do it but for every percent they are over 117%, they will be penalized 2% and that would go back into the State Foundation Program. Representative Kadas said he felt it would be difficult to get people to approve those mills.

Representative Kadas then discussed other changes in this bill. In using the GTB state dollars will be replaced with GTB dollars so that all the state has to do is put in the subsidy. The local district has to levy the mills so it requires a lot more local property tax. GTB is used to fund retirement. The way it is done now is by a county mill determined by the county superintendent and the same mechanism would be used except it would be GTB so the poorer districts would receive an advantage. GTB is also used for funding transportation. The bill provides that one-half of the transportation schedules would be funded with general fund dollars and the other half would be funded with GTB at the district level. This is essentially what was in SB 203. The cap was put in so that it could be studied and in the next session transportation could be equalized. He said that someone had suggested that it would be better, instead of using a district GTB to equalize the second half of the transportation schedule, the county GTB should be used and he suggested that the bill be amended to provide for that.

Representative Kadas noted that they had started out with SB 203 so this bill is basically the same with compromises that he and Representative Ramirez have put into it. He said they had made some other changes in the tax system aside from income tax changes. They attempted to provide some personal property tax relief in the bill. Personal property that is now at a rate of $11, 13% and 16% would be brought down to 8%. In order to maintain the statewide taxable value at the same level, it will be necessary to put more money into the tax base somewhere else. This has been done by increasing Class 4, residential property and real commercial property which has been increased to 4.3% from 3.86%, an increase of 11%. The reason for doing this is because he would generally not want to argue for raising residential homeowners' taxes and lower business taxes at the same time. He believed there was a problem with the personal property tax system and that it was out of balance. There is the opportunity with this bill because it will provide a considerable amount of residential property tax relief by lowering the number of mills that are levied in a large number of communities and this would eat into some of that decrease in mills. The average taxpayer will look at the bill from the county in November and in most cases it will still be less.

The other area where the tax system has been changed is in net gross proceeds, the taxation of oil, gas and coal. What the

bill does is shift the mechanism that would tax those resources to a flat statewide percentage of the gross value. That percentage has been set between 75 and 80 mills. The rate on coal is 6%, the rate on oil is 10% and the rate on gas is 16%. He said they had struggled over this item and had a difficult time getting accurate data. When accurate figures are received it will be possible to set the actual rates. He acknowledged that this part of the bill would be bitter and he hoped the bill would not be killed because of it. Some change in the way resources are taxed will have to be a part of the compromise and this bill would provide the vehicle to do that. Representative Kadas said he knew there would be a lot of questions and he had spent a considerable amount of time with school administrators and they now understood it better. There are many issues and some new concepts in the bill and it is a lot to be considered in a special session. His opinion was that the Guaranteed Tax Base was the most viable mechanism that he could see of providing the ground on which to reach a compromise.

Representative Kadas expressed his appreciation for the committees' attention and interest in the bill and asked that committee members keep an open mind as they try to reach a solution during this special session that will hold up under the Court. In conclusion, he stated that the bill balances and there is enough revenue in the bill to meet the expenditures and it does provide a significant amount of property tax relief.

Representative Jack Ramirez, co-sponsor of HB 39, stated that he would like to add some comments from a different perspective on the bill. He said that everyone knew that in equalization or correcting inequalities there will be some people who get hurt and that cannot be avoided. In taking the concerns and problems raised over SB 203 and some of the other proposals, they tried to decide exactly what had to be done to try to solve the problems and concerns which had been raised by someone. Taking that approach, this is the bill which they had come up with. They felt it was a compromise on both their parts.

Representative Ramirez discussed the conceptual approach. First of all there were concerns from the wealthier districts that they would be penalized. Except for the 95 mills, and that level was determined as a compromise, there is no penalty in this bill for wealth. There is a disincentive for spending but not for wealth and he thought that this might allay some concerns of the wealthier districts. The second point was the districts that do not or cannot afford to spend as much. If the wealthy districts are not to be penalized, the only way to do this was to subsidize the lower districts and do that on a tax basis. This will save a tremendous amount of money at the state level. Representative Ramirez said he realized that no one wanted to raise taxes at the state level. By using this concept approximately $50 million

would be saved at the state level even if funding is set at 100%. He said he also believed that the proposal would get credit for all of this in the equalization formula for the argument before the Supreme Court and he realized there would be differences in opinion over this.

Representative Ramirez stated that in some of the arguments that were made before the Supreme Court it was mentioned that in 1950 about 81% was equalized through the Foundation Program. This can be calculated so that the percentage is better under the GTB through a permissive mill levy plus Foundation Program, every district can get 90% of their 1988 average expenditure statewide. They could also get up to 117% if they need to. This will be easier for administrators to deal with and they will have local control to make these decisions. Representative Ramirez said he expected that it would be easier to get voted levies that are reasonable in size and where the control will be at the local level.

The other problems they tried to address in this bill were the concerns of the poorer districts, the wealthier districts and the taxpayers' concern, as well as the concerns of members of the legislature. He said they were aware that they had to cut personal property tax but there is a debate every time the subject comes up. Real property taxes were lowered and the personal property taxes left where they were and that is why the state is in the mess it is in now. It is logical and fair to try to bring the balance back just a bit. It is more important to address personal property tax than anything else because it is killing the state economically. It has driven business out and new business will not come in because of the rates. It is a major state concern and it must be addressed.

One other point Representative Ramirez discussed was the oil, gas and coal situation. They did try to figure out a way to alleviate the impact of the 95 mills on those businesses. If this is not done, those businesses will be driven from the state. Accurate figures were not available so they used the LFA's figures and came up with a figure somewhere between 75 and 95 mills which they felt would be a starting point. He said it was necessary to save the industry and still put this plan together. He encouraged the committee to take the bill in the spirit in which it was offered, a compromise.

Testifying Proponents and Who They Represent:

Jerome Anderson, Shell Western E & P
Ward Shanahan, Chevron, USA
Diana Felton, Toole County
Jim Mockler, Montana Coal Council
Janelle Fallan, Montana Petroleum Association
Dave Abelin, Montana Oil & Gas Association
Gene Phillips, Pacific Power and Light

Ken Williams, Entech

Proponent Testimony:

Janelle Fallan, Executive Director of the Montana Petroleum Association, said she was not appearing exactly as a proponent although she did think that Representatives Kadas and Ramirez were to be congratulated for the work they did on this bill, however, she wished to discuss a couple of elements which appear on pages 29 and 30 of the bill. Very basically, the taxes the state imposes on oil and gas are severance taxes and the proceeds go into the Education Trust Fund. In addition they pay quarterly license taxes, personal income taxes, personal property taxes and other taxes on their plants and equipment. The net proceeds tax is the single largest tax they pay and it stays in the county from whence it came. The Montana Petroleum Association supports the concept of either a flat rate or gross proceeds tax or replacing the gross proceeds tax or severance tax as embodied in this bill. It does provide a method for equalizing for a significant source of revenue in wealthier school districts. They support this for a number of reasons. It is easier accounting and it would make the tax structure more similar to other states. They do believe that it is very important to remain revenue neutral. They are not here asking for a tax break or anything that will have a fiscal impact. There are 32 producing counties in Montana and there are some companies that will pay more because their current rates are lower and there also are companies that will pay less. Revenue neutral does not cost the state money because it doesn't collect more money.

Ms. Fallan indicated that the industry is in trouble. Production is down 26% from 1981 to 1988, the employment in the extraction industries is down 66%. In 1981 oil and gas production was 17% of all non-farm labor and in 1987 it was only 7%.

Specifically addressing the rates in this bill, Ms. Fallan indicated that the 10% rate on oil is a 25% increase over what they believe is revenue neutral. She said she could understand Representative Ramirez' frustration with not getting consistent numbers. However, on old production it looks like 8% would be revenue neutral. There is a 42% increase over the 7% rate on new production which is charged on new wells coming into production since July 1 of 1985. The 16% rate on gas is not quite as great an increase, 5% over revenue neutral, and a 33% increase over new production. She believes that rates of 8% and 15% would be revenue neutral on old production. Old production is that from wells that were producing before July 1 of 1985. She said that it is vital to maintain the difference between old production and new production. They would like to have simplicity as well as anyone else. In 1985 the legislature

passed very significant legislation setting a flat gross proceeds rate on wells producing after July 1 of that year. This was so significant because it told the producers in Montana and the rest of the nation that we were interested in tax stability. It brought investment into the state and there are still people all over the country who are still looking at investment but they are assuming 7% on oil and 12% on gas and to make a change at this point would be an indication that Montana is not a state to be trusted and we don't have tax stability. She urged the committee to amend the bill keeping these points in mind.

Jerome Anderson, registered lobbyist for Shell Western Exploration and Production Company, presented testimony which is contained in (Exhibit 2.) He said his company was not in opposition to the bill but requested modification in the area of the level of taxation of oil and gas by reducing the levels set in this bill.

Following Mr. Anderson's testimony, Chairman Harrington asked if he still wished to be registered as a proponent to the bill? Mr. Anderson replied yes.

Diana Fell, Treasurer of Toole County and representative of the Hi-line area on the county aspect, stated that she would like to expand on the concerns of the people in the oil and gas business. She said that Montana needs this basic industry and she didn't think they should be driven out. Ninety percent of the wealth in the Hi-Line area and Eastern Montana are stripper wells. The major industry has been driven away and we need to encourage them to survive. Every effort should be made to keep them in business, keep the industry here in Montana as well as expand the industry here, put families to work and keep our kids in school. She said they had dealt with the after effects of I-105 both in county government and in school districts. The oil industry is just starting to recover and she asked that the committee realize what it means to every individual within the state because it affects everyone and that the efforts of the industry not be hampered by higher taxes.

The next proponent of the bill was Ward Shanahan, a Helena attorney representing Chevron Corporation. He agreed with Mr. Anderson's comments. He said that since the legislature seemed to be choosing to increase property taxes, he thought the bill should be put into perspective. He reemphasized the point made by Mr. Anderson. The basic bill is a concept that is unique and imaginative and has many good concepts in it but in this discussion the word "equalization" had been given a new twist. There is a demand side and a supply side to equalization. In practicing tax law in Montana in over thirty years, up until now equalization has always meant that the tax burden was equalized among the various classes of property. Since this discussion started, equalization has been equalizing the demand for taxes and he asked that

they put into perspective the notion of equalization in its traditional sense and reemphasize what Mr. Anderson said about fairness in taxation. Particularly, as it applies to oil and gas which has been assessed and taxed at 100% up until now. The bill being discussed now is undergoing a transformation into percentages which are not precise. He asked the committee to consider the equalization of the burdens and make sure that the figures are as correct as possible since the industry is vitally affected. He said his company had been a good citizen but they think they need to be very careful about how the percentages are applied.

Jim Mockler, Montana Coal Council, passed out copies of taxable valuations for the coal industry and stated that they should be of interest to the committee. (Exhibit 3.) He said they did not have a complicated system. All coal is produced in two counties with only one small mine in a third county. There are a total of five mines so it is not difficult to calculate production and value. It is interesting to note that the Fiscal Analyst's Office says that for the coal industry to be revenue neutral would require a gross proceeds tax of 4.75 percent. It is also interesting to note that even with the tax reductions offered in this bill on personal property, these taxes would go up $78,000 and that doesn't particularly bother them. However, what does bother them is that a gross proceeds tax of 6.5% would raise their taxes $3.6 million. During the last few years the legislature has sent a message to the people who buy the coal that they do want the industry and the coal tax was lowered. A large majority of the incentives contained in that bill will be finally phased in during 1991. He said he would like to remind the committee that at this time Montana still has the highest coal tax in the nation. He said that 60% of the value of the coal that is produced is produced by people who do not live in Montana. They don't attend Montana schools so the value is produced by people who don't live in Montana and do not receive services provided by the State of Montana. The coal is produced at Decker and Spring Creek Mines and those people live in Sheridan, Wyoming. He said they are still willing to pay their fair share. At 6% Western Energy's taxes will be increased by 50%; Peabody's taxes will be increased by 50%; and some of the smaller mines like Westmoreland will be reduced but, overall, they will be increased substantially and he did not think that this was fair. He said he was speaking for the entire industry and not for the individual mines and they would be willing to pay 5%, which he felt was a substantial increase. He said that they did like the concept of going to a percent of value on the coal and spoke very strongly to that effect.

Ken Williams testified for Entech and their subsidiary, Western Energy. He stated that the last three legislatures have moved aggressively to put Montana back in the coal business and the policy has worked to stabilize the industry. Market activity is up and there is an air of optimism in the

industry and there are some signs for growth in the future. However, this school funding question looms as a fairly dark cloud on the horizon. He said that last week he had testified before the joint tax committee's informational meeting on Senator Gage's proposal to place coal gross proceeds at a flat rate of 4.5% of the contract sales price which was the 15-year average for the Montana coal industry and was also Western Energy's 15-year average. The rate has now been increased to 6% and he thought that a 6% rate would jeopardize spot shipments and discretionary tonnage. In the near term two to three million tons of coal production state-wide could be at risk and the longer term contract renewals could also be jeopardized. A 6% mill rate or its equivalent mill levy would likely send the Montana coal industry into a decline and the resulting loss of jobs and economic activities would be difficult to handle. It would be hard on the workers, the companies, the communities and the state. The irony of such a rate is that it would likely result in less total tax dollars being collected from the coal industry. A flat rate of 4.5% would still increase Western Energy's taxes over what was paid last year by 11%. The 6% rate would mean almost a 50% increase which would translate to $1.7 million and the marketplace will not handle that and it will cost the industry in tons and jobs and revenues. Mr. Williams said he thought a flat rate for gross proceeds makes sense for stability of the industry and ease of administration but he urged the committee to amend the bill to insure continued coal sales and tax revenues. He said they wanted to pay their taxes but in order to do that they have to have production. His final point was that in addition to Mr. Mockler's suggested amendment in revising the rate downward, he asked that the committee consider placing a clarifying amendment on line 21 on page 31 to clearly define what gross proceeds for taxation purposes means. He said they thought it meant contract sales price but they would like to see the appropriate reference.

Doug Abelin, lobbyist for the Montana Oil and Gas Association, said that he represented the small independent producers. He also said he was a 17-year oil field support company and he has been out and watched the rise and the decline in his local area in Northern Montana. In Cut Bank, there is only one major producer, Union Oil, remaining and the small producers are struggling. His position is that he concurred with the other oil producers and representatives in that they need to get through this and then allow them to develop the mountain front and that would provide new revenue.

Senator Del Gage, representing Cut Bank, Glacier and Pondera Counties, pointed out two problems with the bill that should be looked at very seriously before doing anything drastic with it. He said it was his understanding that the level of taxable value per ANB will be calculated every year based on the tax base of each year for determination of the amount of subsidization. The problem the bill has is that

there are a number of things that haven't been taken into consideration with regard to that calculation. Any mill generated revenue in those counties is not a calculation at that level. That is not quite so serious right now but consider it when net and gross proceeds are taken out of the tax base and, to his knowledge, there is no mechanism in the bill to convert that to a part of the tax base. This problem can be solved but there does need to be a mechanism in the bill to do that. The other problem is that when you convert to gross proceeds on oil and gas, unless you have a means of redistributing that gross proceeds to the counties to keep them neutral, there will be some tremendous swings in affects on counties. There are people out there who are paying in net proceeds tax converted to a gross percentage something in the neighborhood of 4% or 5% on oil, for instance, and if that is raised to 10%, the taxes will be doubled. A county that has an effective tax rate on net proceeds on gas of 22% will go down to 16% of the gross and the revenue will be cut considerably. This also can be solved. He said there is a bill in right now that will be amended into Senator Mazurek's bill which could also be amended into this bill. Senator Gage said he would be willing to work with the sponsors in sharing with them the concerns and the solutions to those concerns. He asked the committee to please address these two concerns before anything is done with the bill.

Ken Nordtvedt, Governor's Office, said that a little progress had been made on the extractive industry tax issue. In January the administration felt that any equalization, even limited equalization which they were trying to do at that time with the Teachers' Retirement, should leave the extractive industries in a revenue neutral situation and now there is a bipartisan bill which at least recognizes that concept to some degree. The administration still feels that the final school equalization bill should leave when the smoke clears the extractive industries revenue neutral. He said the administration felt very strongly that personal property taxes have to be reduced. That is an agenda item as important if not more important, long term, than school equalization but the administration does not feel the way to reduce personal property taxes is by increasing the classification rate on Class Four property, land and residential, and there are other bills and lots of flexibility to consider other revenue sources so he hoped the committee would take that provision out of this bill. There are also a couple of issues with the respect to the guaranteed tax base concept which is basically a subsidy approach to equalization. Former Congressman Kemp said it best, "If you want less of something, tax it. If you want more of something, subsidize it." When you are subsidizing school funding you are playing with fire and that should be taken into account particularly when the guaranteed tax base is used for up to a 66% augmentation of the starting point. That is a long way to go to encourage and promote more

spending by the state in subsidizing local decisions. His opinion was that one part of the bill had a big engine pushing more spending and they you say you are going to discourage that spending. If you look at the discouragement aspects, which aren't really caps but are supposed to act like caps, they are rather feeble in comparison with the encouragement for more spending. Although there was a concern about what this costs the state in revenue, the taxpayer really cares less about whether his taxes go to the state or through the local channels, you have to be concerned about what this bill does to total school spending in the next several years. The other aspect of the guaranteed tax base which should be looked at closely is the use of tax dollars per ANB. Dr. Nordtvedt said he did not think that was the right measure of what should be used as the relative needs of schools because the Foundation Program Schedules recognize, and the court has upheld, that small schools need more money per student than large schools where the guaranteed tax base is treating all schools alike. The real losers in this bill will be the poor, small schools. The rich, small schools are taken care of very well by this bill as the wealth will be left in the hands of the wealthy schools. The equalization issue is a microcosm in some of the small rural counties and it is not a city versus county rural area. There are poor small schools and they will get seriously short changed by the way this guaranteed tax base works and Dr. Nordtvedt said he felt there was a better way to treat that aspect of the bill. He said he was very concerned about how this bill would push total state spending in the coming years and he hoped the committee would move more toward revenue neutrality on the extractive industries and oppose the notion of funding personal property tax reductions with higher taxes on people's homes. There are better alternatives which will be presented in other bills.

Chairman Harrington asked Dr. Nordtvedt how he should be registered on this bill. Dr. Nordtvedt replied, "Just as my words have been taken down."

Testifying Opponents and Who They Represent:

Nancy Keenan, State Superintendent of Schools
Carl Knudsen, Saco School District
Roger Knapp, Representative, House District 27
Bruce W. Moerer, MSBA
Jim Anderson, Colstrip Schools
Jim Stanton, Baker Schools
Jim Smith, Rudyard/Hingham Schools
Larry Johnson, School District #1, Missoula
Claudette Morton, Board of Public Education
Don Waldron, S.A.M.
Christine Deveny, League of Women Voters of Montana
Chip Erdmann, Local Control
Terry Minow, Montana Federation of Teachers

Tom Broderick, M.E.A.

Opponent Testimony:

Nancy Keenan, State Superintendent of Schools, testified in opposition to HB 39. Her comments were as follows. "We are discussing school funding. We have moved away already in the debate very quickly from the issue of school funding to the focus of taxation and what's going to drive the ultimate issue of quality of education in this state. We need to get away from who is in the driver's seat and back to the issue of school funding and what it means to students in this state, what it means to your constituency in the state and ultimately what it means to the future of this state when we talk about public education. Let me go through a few things of why I oppose this bill, with all due respect and commendation to both gentlemen, they have worked hard as did the Select Committee, and we came up with many ideas and proposals. I would submit to you at this point too much in too short a time.

"First you were mandated by the court to fix the disparity. This bill continues the wide disparity in per pupil expenditure. It allows districts to spend between 72% and 117% of 1988 expenditures without a penalty and the penalty for spending above 117% thereby creating even more of a disparity, may be too small. A district that spends 127% of 1988 levels will still be able to keep 80% of the revenues its voted levy raises. The disparity still remains. You have not solved the problem. While the concept of the guaranteed tax base is a very good one, and again, the Select Committee looked at that, the interim committee looked at that, Representatives Kadas and Ramirez have worked very hard. They have talked to me as well but the fact is that this bill only uses the concept in one direction. It takes the poor districts and puts them up while at the same time it takes those with average spending and gives them more ability to generate money -- again the disparity. It continues the disparity. The chief beneficiaries of this bill are a small percentage of our school districts. Seventeen urban school districts receive 71% of the state contribution to the guaranteed tax base under this bill. In addition to state dollars, they will get lower mill levies. It is going only one way. In accordance with the bill's structure, fewer than one-half of the districts receive any revenue as a result of the guaranteed tax base. Over 200 school districts, mainly the smaller ones do not receive any state contribution to the guaranteed tax base but still have to levy to increase mills to spend as much as they did in 1988 In these districts homeowners will pay higher property taxes on their residences since the tax rate will be increased by 11% of which Representative Kadas mentioned. Mill levies will also increase. You have to ask yourself, what you are doing on the tax side of this bill to generate

or drive the engine called school equalization.

"Besides the guaranteed tax base, it includes two major tax policy changes. Taking the $391 million in net and gross proceeds out of the local tax base and replacing them with a state-wide average severance tax. So you take it out of the base and replace it with a state-wide tax, lowering the tax rate from $600 million of business and personal property and replacing the revenue by raising the tax rate on homes and main street business in this state. This is a public policy statement you have to make. It's a very complex bill. That, in essence is what is being done here in this bill. While the proposals are suggested to be revenue neutral they cause substantial tax shifts in individual counties and in individual school districts. For example, in Frenchtown the school district loses 18% of its tax base as a result of the personal property tax change in this bill. Other examples of districts that will lose significant tax base are Phillips County, Landusky District, 32% of the tax base is lost; Valley County, Opheim, 19% tax base lost; Fergus County, 15% of the tax base lost; Gallatin, Three Forks, 12% lost; Powell County, Garrison, 31% of tax base lost; Silver Bow, Ramsey, 11% lost. What Senator Gage was alluding to when he talked about what happens to the oil and those taxes as well, the oil revenue. Glacier, Petroleum, Carbon and Liberty Counties lose substantial oil revenue by going to the state-wide average since their current effective oil net proceeds tax rate is higher than the average and the 10% rate in this bill. Glacier is at 11.67%, Petroleum is 11.62, Carbon is 13.48% and Liberty at 12.88% Again, a tax loss for those oil counties."

"There has been insufficient time. They worked very hard but I would remind you that the Select Committee worked very hard. It was not all that I wanted, I still think there has to be discussion there but I would urge you, for the amount of information that is in this bill -- guaranteed tax base, oil severance, personal property -- too much for you to know the implications. Too much for me, insufficient time for me to determine with any certainty the impact not only to the public schools in this state but your responsibility as well of the impact to local governments of this state when we take this kind of major approach to reform. You may find indeed that hasty passage of this bill and thinking that it is the answer may create real problems for local governments and school districts in the long run."

"One technical point and then I will wrap up as I know there are many other people who would like to discuss this bill. In any bill, whether it ultimately is Senator Nathe's bill, Senator Mazurek's bill, Representative Kadas' bill, whatever bill it is that you decide in your wisdom will be the answer to the school equalization situation. There is an implementation cost to my office. I have not seen any of that in any of these bills. In House Bill 100 contingent on

the passage of Senate Bill 203 in the regular session there was $149,000 appropriation for the implementation. Why? The cost of computers retooling, changing all our report, all the forms that have to be reformed to go along with this process, I would at least make you cognizant of the fact that we can't do this for nothing as well as you change and direct me to somehow equalize and put that plan in effect."

"Lastly, and very briefly, focus the attention on education. Don't be driven entirely by the tax side of this although it plays into it. Let's stop the smoke and mirrors, and I am going to be very candid here because I find that we are down to the wire. We probably would have had a better session had we invited the entire rest of the members because I think we have most of them here. The fact is, the state-wide mill levy average in this state is 167.89. The average mill that is levied across the state to fund schools. The high end is over 400 and at the low end it's about 70. What you want to do is fund schools at 85 or 100 mills when right now you have the revenue over here that is generated by as many as 400 mills. You want to do this and not raise taxes. You want to fund schools at least at a level without going beyond 100 mills. For some reason that's magical, 100 mills, when the average happens to be 167, when the top end happens to be 400 but you want to do it with 100 mills. Well, you have lost a whole lot of revenue locally so now you hear the discussion here and Representative Ramirez saying it's cheaper for the state to do it this way. Indeed it might be cheaper for the state, it is not cheaper for your home districts. They will continue to raise permissive, they will continue to vote, they will continue to raise taxes at home. 96% of the mill levies passed in this state last time. The people at home have said, 400? what's 420? At the same time if you were even to put 167 average mills on you could fund public education at 1988 expenditures and lower the taxes of 80% of the people in this state at 167 mills. We are being driven, however, about the debate from the industry. I hope they are not in the driver's seat. Obviously, I am not in the driver's seat. I think your constituencies at home and the kids of this state should be in the driver's seat. I ask you, please, do not just look at the revenue side of this picture as though it drives all public policy in this state but looks at the long term effects of public education and what they need. It is not cheaper for the state in the long run because you will see welfare rolls, unemployment, illiteracy in years to come and that is what we are all about here. Re-focus the debate on public education. That is all I ask of you. Seriously look at the revenue side. Know that in two years you are going to have to debate the sales tax and you are going to have to debate income tax reform and you are going to have to debate property tax. Don't under-fund schools now in the hopes of not getting into that debate. Let's fight it head to head but don't under-fund schools now because you don't want to politically debate that in two

years. That's all I ask. That's why I'm State Superintendent. I believe in the public education system. I believe in our kids and I know you do, too, but you need to hit it head on."

Roger Knapp, Rosebud and Treasure Counties, stated he was at the hearing as a representative of the richest county and also a representative of one of the poorer counties in the State of Montana. Under this particular bill, it treats both counties just alike -- poorly. He stated that Dr. Nordtvedt had pointed out that the rural counties, rural areas, will pay the largest proportion of this and it is very true. One of the things he really had to play with in his mind was why a poor county would have to pay the same percentage or a higher percentage than the wealthier counties. His conclusion was that there is a new tax to subsidize and it is called a tax on effort. If you go back to the 1949 law when local districts were left up to effort, they started in 1976 in Hysham to run the first local levy and that was three mills. Last year it was 52 mills. They have made a greater effort at the local level for various reasons. He said that when he went to Hysham in 1973 there were 114 students in the high school and today there are 56. As their enrollment has decreased, so has the Foundation Program.

Secondly, the legislature's share of the Foundation Program has decreased from 80% down to 56%. He said that the taxpayers have made a great effort at the local levy to fund their schools with the state mandates and accreditation standards and in doing so this is the only reason that Treasure County will end up paying a lot more taxes because when going to the subsidized levy, obviously, you look at what the Treasure County taxpayers are paying and it's a higher percentage because they have made the local effort. When you subsidize you tax the effort that the local taxpayers have made and transfer that to other districts along with what little wealth they do have in those counties. He said he thought the driving force of this bill is the subsidized levy. This is where the rural areas of Montana really get slammed with this particular bill. It's the only place that there is any logic for why these counties have to pay tremendous increases that Superintendent Keenan referred to. Garfield County will see a 346 mill increase, Carter County a 216 mill increase, and as these things are driven, it will have a tremendous affect on main street business in Jordan, Montana and Hysham, Montana and Wibaux, Montana if this proposal continues to go through. Mr. Knapp asked the committee to take a serious look at what this bill would do. Hopefully this committee in their wisdom will find other ways to work at this problem.

The next opponent to the bill was Pat Melby who represented the school districts that were the plaintiffs in the equalization lawsuit. He said the thought had occurred to him that this is one of the bills where it is really difficult to get up and be an opponent after hearing all the

overwhelming support the proponents have provided. He expressed appreciation for all the hard work and time that Representatives Ramirez and Kadas had put into the bill and commended them for their effort. He said he could understand their concern for putting any more state dollars into education. He disagreed with it but did understand. With all the hard labor they have come up with a very innovative plan to fund eduction. Unfortunately it widely misses the mark of what is needed in order to solve the equalization problem. He read a couple of excerpts from the Supreme Court decision. "We conclude that as a result of the failure to adequately fund the Foundation Program forcing an excessive reliance on permissive and voted levies, the state has failed to provide a system of quality public education granting to each student the quality of educational opportunity guaranteed under Article X, Section 1, of the Montana Constitution. We specifically affirm that portion of the District Court's conclusion of law 17 which holds that the spending disparities among the state's school districts translates into a denial of equality of educational opportunity." On page 11 the Court stated, "The evidence presented at the trial of this case clearly and unequivocally established large differences unrelated to education relative factors in per pupil spending among the various school districts of Montana." The equalization lawsuit has nothing to do with equal access to dollars and that is the problem this plan proposes to resolve. The equalization lawsuit deals with spending differences for each pupil among the various districts. This plan does not address that problem. This bill essentially leaves all the elements in place on which the current system was found unconstitutional. The Foundation Program will not be properly funded because of the desire to avoid putting any more money into the Foundation Program. Schools will still be forced to rely excessively on permissive and local levies to maintain funding levels and provide quality programs. There will remain a great disparity in the per pupil spending among the various school districts.

Mr. Melby continued by saying they were willing to compromise as well but this bill is not a compromise. This would be a sellout if they accepted this plan. Of all the proposals he thought this one came the furthest from meeting the Supreme Court test. There simply is no magical quick fix of this problem. It is going to take a commitment from the state that will take additional revenues at the state level. He concluded by saying he vehemently opposed the bill.

Bruce Moerer, staff attorney for the Montana School Boards Association, stated that he also appreciated the time Representatives Kadas and Ramirez have put in on the bill, especially Representative Kadas for meeting with the school administrators on the previous day spending two and a half hours answering questions which was to the benefit of everyone involved to better understand the proposal. He

said that the position of the Montana School Boards Association in the school funding lawsuit was that they were not a party to the lawsuit. They had member districts as plaintiffs and also as defendants and, as such, the Association's by-laws prohibited them from taking a position on the merits of the lawsuit. They will not be involved, participate in, or make any decision, or participate if there is an appeal. Their main concern at this point in time is compliance with the Supreme Court decision and adequate funding for all the students in the State of Montana. He said he would concur with Mr. Melby that he did not feel the plan currently before the committee equalizes. It is not a magic answer and he did not think there was a magic answer to this problem. The Supreme Court looked at disparities in per pupil expenditures as the test for equity, not what percentage of statewide totals the state provides. This plan does not provide enough help in resolving the disparities. One of the main causes of the problem being faced was that the state was not furnishing a large enough share of the total cost of education and that causes the per pupil spending disparity. He said he believed this bill was designed not to solve the problem because it minimizes the amount of money that is necessary for the state to put into the program. Some form of a guaranteed tax base has some merit and deserves some study and when it comes time to look at voted levies it can be put to use. However, he was concerned that he personally did not have time to fully understand the concept and he didn't think there was enough time in eleven days. When he calls and talks to local school districts and trustees and they ask what this bill does, he wouldn't be able to tell them for sure, and from that standpoint alone he could not support this bill. He said he had a problem with understanding what happened to the districts that were subject to recapture. If the district gets above the 166% level and have to send money back to Helena at a certain percentage, what happens to the district? How many more mills have to be added in the voted levy to allow for what is sent to Helena? Nobody seems to know that and it is a very real concern to the districts. He used Butte High School as an example as they are currently at 165% of their fiscal year '88 expenditure level. If they go to a 1% increase in the schedules or only a .6% increase in their 88 budget, Butte is also subject to the recapture provision at their actual mill value. Mr. Moerer said the guaranteed tax base provision deserves further study and it could possibly be incorporated into other bills but he didn't think it could be understood well enough to do this in eleven days.

Testimony continued with Don Waldron, Chairman of the Legislative Committee of the School Administrators of Montana, stating that they opposed this bill. He said he saw many good points in it but have a lot of reasons to be against it. Some of the strengths seen in the bill are the guaranteed tax base for the low wealth districts, the addition of the

50 mills for statewide education, state aid to offset delinquent taxes, and the monthly payments to the school districts. The problems seen are the percentage of the state equalization is too low, permissive levy is in an area that is unequal, transportation is not properly addressed with the 50% of schedule. Special education retirement is not covered under present special ed state budgets and will be left out on a limb. The reduction in local tax base with changes that are in Section 5 of this bill would adversely affect some of what are called "wealthy districts". Retirement should be a state-mandated and state-collected item and it is not in this bill. He said they had only a few hours to study the bill and did appreciate the time spent on the previous day with Representative Kadas. He urged the committee to oppose the bill.

Carl Knudsen, Superintendent of Schools at Saco, stated that he would rise in opposition to the bill and spoke for about 67 other rural small schools on this issue. With all due respect to the authors of the bill and their efforts to solve a difficult problem, he said he came as a representative of a small school and in his case, a high spending school, and in light of being considered a rich district, he would call it "revenue enhanced". He said he had attempted to examined the cause and effect of House Bill 39. As a starting point he noted that from the onset they had realized that there are winners and losers and in the past they have supported legislation that would equalize funding including Senate Bill 203 that would have raised taxes substantially in his district. It is somewhat evident that in the three categories mentioned that there will be losers found in many combinations. One major cause of Saco's high student cost is the declining enrollment and some of the schools have had up to 50% reduction in the past eight years. Some of the questions he wished to raise were what happens to the value of the mill when the coal or all the tax or oil is moved. It appears that his would be reduced by 75%. Like the Governor's plan, they would have gone from $12,000 per mill to $970 per mill. He asked if that meant that the remaining taxpayers in the district and in the state would be responsible to raise the 95 mills Foundation Program mandatory level as well as permissive levy in addition to the amount they need to operate their schools at the current level. They would have only 25% of their tax base to do this. From the information available it appeared that some of the proceeds collected by the state would be returned to the counties to be distributed by some formula of which he was not familiar. It appeared that, considering the information available, that this bill would inhibit the revenue potential to a point down the road where they would be either forced to close their doors and bus students to a nearby populated center and it must be remembered that some of his students currently ride the bus two hours to get to Saco. Of the 67 school districts facing recapture in this bill, 27 are free-standing elementary

districts that face from 10 to 50 mill increases. Twenty-eight of the 67 schools are Class C elementary or high schools that make a total of 55 of the 67 facing the tax raises that are in that category. There are 10 in Class B, 2 in Class A. The courts have recognized that it takes more money per student to operate schools with small enrollments. It appears the schedules in this plan neutralizes the difference in size by using a state-wide average not by school category and also by raising the Foundation Program of the per ANB in his sized schools 8.5% while raising the large schools 18.3%. He noted that unless the guaranteed tax base plan can better address the added educational costs of the rural schools, he found this legislation serving toward forced consolidation or even closure.

Larry Johnson, Business Manager, School District 1, Missoula, stated that he also wanted to thank Mr. Kadas and Mr. Ramirez for their efforts on this bill. He also thanked Mr. Kadas for his efforts in education in general as well as other members of the committee who work very hard for education. He said his district is a winner in this proposal in terms of access to dollars, funding level, mill levy reduction for the voters. Nevertheless, he stands in opposition to the bill because it is fundamentally flawed because it does not address equal opportunity for students and that is what the decision is about. Even though they would be winners in the practical sense, they stand behind that decision and the notion that this is what the legislature is here to address. This bill provides equal access to dollars but not equal educational opportunity. As he understood the Constitution, it does not provide for school boards or voters to have equal access, it provides for equal opportunity for educating students. The level of Foundation is only 74% of the fiscal 1988 expenditures which indicates simply that it is under-funded. He recommended 100% of fiscal 1988 expenditures.

Jim Anderson, Superintendent of Schools at Colstrip, said he was asked to testify because they are the richest district in the State of Montana and are the ones that get batted around quite a bit. They feel that they have to rise in opposition to this bill, not just because they are the richest district, but because they feel it does not meet the decision, that there is disparity and as a representative of the rich schools, they also feel there is disparity for them. As an example, if they were to go to the 1988 expenditures, which any bill does, and they compare it to their 1989 budget they would lose $455,000. With HB 39 figured in at 166%, not going to the recapture level, they would lose another $497,000 out of their budget. This would result in approximately $1 million loss to Colstrip's budget. This comparison can also be made to the other rich districts although their figures would be somewhat different but it does occur. This amounts to between 18 and 20 per cent of their budget even though they are the richest

district and they understand what has to be done. They have no problem with that but they cannot maintain what they do have now without cutting some programs. No one can afford to cut 20% without hurting the kids. The recapture clause at a reduced tax base would more than likely not allow them to pass their levies and most people realize that. His point was they thought it should be funded to their level and they should not need the middle. All kids are not getting the benefit of this. He urged defeat of this bill.

Tom Bilodeau, research director for the MEA, spoke in opposition to the bill. He said that Superintendent Keenan had very clearly outlined some of the data that should be looked at on a statewide basis indicating the impact of this proposal. The administrators have brought it home to the individual districts. Following up on previous testimony, he said that "We gotta do more!" He felt that 74% equalization of 1988 expenditures for general fund and insurance is not sufficient. It does not provide money needed by school districts to provide quality education statewide. It will leave Montana in an unconstitutional position. The test of the Supreme Court is spending equity, the spending of the 95th and 5th percentile. The test is 1.25. This proposal does not get us there. He said a promise had been made to our children, enshrined it in the Constitution, and made a promise to the future for each and every one of us that we will provide a quality education that will produce the quality work force that we presently have and that we will build on the only basis that we have going for us for economic development. He asked the committee to please look at this proposal very carefully, recognize the fact that it doesn't meet the test and deliver on our promise to our children and the future. There were four objectives when the lawsuit began. One was to provide adequate funding for every child in the state to receive a quality education. Second, that the spending disparities between districts be narrowed so that there is equal educational opportunity. Third, the taxpayer effort be addressed and some sort of equal effort be part of our system of funding. The fourth objective is simplicity. There is no reason why we should have to move to a system that is not understood and to a guaranteed tax base which will not meet constitutional muster.

The testimony of Christine Deveny representing the League of Women Voters of Montana is contained in (Exhibit 4.)

Chip Erdmann said he represented an association of over 100 primarily rural school districts in the state. The testimony heard today indicates that the impact of this bill is uncertain to both the taxpayers and the school districts. A number of questions remain. One thing, however, is clear and that is that rural Montana will suffer a disproportionate impact under this bill. Whatever the solution is that the legislature arrives at for the

equalization problem, it was his opinion that the solution should utilize the existing Foundation schedules. These recognize the fact that this legislature has recognized for over forty years. The fact is, it costs more to educate students in smaller rural schools in Montana. That fact was also recognized by the courts, the Supreme Court and the District Court, as an educationally relevant factor in their decision. In other words, they said they recognize the fact that in smaller schools it costs more; therefore, you can have spending differences based on school size and still meet the constitutional test. He said this bill turns its back on that concept by getting away from the schedules by funding through the guaranteed tax base a portion of the formula. He also agreed with Mr. Melby that of all the bills, this one probably falls shorter of the constitutional mark than any of them. He urged the committee's opposition to the bill.

Terry Minow, Montana Federation of Teachers, testified that she was rising in opposition to HB 39. Her objections were briefly summarized in three points. The statewide support for schools contained in this bill is too low. This plan might be workable but it isn't at the inadequate level of funding proposed. There is a concern about the over reliance on voted property taxes to fund the system. This bill may not meet the Supreme Court equity test. More special sessions to resolve this issue are not in the best interests of anyone. In summary, she said she appreciated the hard work and energy Representative Kadas and Ramirez put into this proposal as well as the 4% increase in the Foundation Program and she also said she believed the guaranteed tax base is an idea with merit. However, in its current form, the Montana Federation of Teachers opposes HB 39.

Claudette Morton, Executive Secretary to the Board of Public Education, stated that the committee had heard all the arguments from the proponents and the opponents and Representative Ramirez in his introductory remarks said that someone is going to get hurt. She felt it was clear from the testimony that the taxpayers and the students of Montana and even perhaps the very future of Montana may get hurt under this bill. Therefore, the Board of Public Education asks that you do not concur in supporting HB 39.

Questions From Committee Members:

Representative Schye asked Representative Kadas to respond to some questions. He said that many people had worked long hours on getting people to agree on numbers. He asked if the data passed out had been reviewed by the LFA. Kadas replied that the LFA had put it together and there was a problem because the OPI wasn't involved in working on it. The data base that was used is the same data base that the budget office, OPI, LFA and the auditors came up with during

the regular session. The data base is the same however, the staff from the OPI were not involved and they ran some numbers a couple of days ago that came out fairly differently than the ones the auditor has come up with. Most of the differences have been reconciled at this point.

Schye then asked if Ramirez and Kadas had agreed on the 75 mill levy for oil. Representative Kadas stated that it had been a compromise; Jack was leaning closer to 75 and he was leaning closer to 80 and they started looking at the percentage numbers that would equal or generate the same kind of revenue. The numbers they came up with were a compromise and also a kind of shot in the dark because they both recognized they didn't have very accurate data on this issue.

Schye said he realized that but were they trying to hit the 75 mill levy together? Representative Ramirez said they discussed it. They were trying to find a place to start and his concern was that he did not want to hurt this industry because it is so vital to the state and he knew that Kadas felt the same way. They tried to arrive at a level that would not hurt the industry and give us diminishing returns. He said they didn't know what the appropriate level was. They just took, as a starting point, and leaving the debate open, that 75 was half way between the LFA's rates. If 75 mills would destroy the oil and gas industry, Ramirez said he was not for that amount but they had to start somewhere.

Schye said he realized the industries came in and testified revenue neutral. There was a little increase in coal. He asked if they would accept that. Representative Ramirez replied that the only way to get it through would be to keep it revenue neutral.

Schye's next question was in regard to retirement. On the information passed out the retirement was to be paid by a mandatory levy and he wondered if these levies were included in the total levy. Ramirez said yes.

Representative Darko stated that in her county she has a non-metallic mine which is assessed at net proceeds. She asked Representative Ramirez if there would be any change in assessment in regard to those kinds of mining operations. Representative Ramirez said it was his initial understanding that it would not affect them.

Senator Pinsoneault expressed concern about the rural schools being losers. Representative Kadas responded that in the schedules they have increased category 8, elementary, by about 10% more than the other categories. That is what the Select Committee did in the House. It passed the House and there was an amendment to change that which failed on a 75/25 vote. The reason it failed is because, if you look at the level of the Foundation payments in each category

compared to the level of average expenditure in each category you will see that the state is paying a much larger proportion of school funding in smaller school districts, smaller elementary districts, than it is in larger elementary districts. Another way of looking at this is that larger elementary districts have been forced and willingly done to provide a larger proportion of the funding for their district than elementary districts. A fair system will fund the same proportion across the board. It still won't incorporate that smaller school districts have relatively fewer economies of scale and they will get more dollars per ANB but the relationship between the amount of dollars the district is getting should be about the same across the board as the relationship between average expenditures is across the board. Bigger districts shouldn't have to pay a larger proportion of their total expenditures than a small district should. The fact of the matter is that the state has been over subsidizing the smaller districts in comparison to the larger districts. That was corrected in Senate Bill 203. The second point, there are a lot more smaller districts than there are large districts so when you say more smaller districts are hurt than larger districts that is true. That is because there are so many smaller districts. Make the comparison in terms of ANB. The last point, the average dollars per student per mill is set on a statewide average and that hurts the smaller districts. That is a legitimate point. If that figure were figured on a per category basis the smaller districts would receive a slightly larger subsidy. He said he didn't think it was a big enough amount, it was much simpler to present a system that had just one number statewide. For simplicity's sake it was kept that way. If that is a big problem it could be figured out on a category basis. At a high school level the high schools are uniformly from small schools to large schools about right. The Foundation program reflects average expenditures. They haven't made any adjustments between small and large in high school districts but if you compare the average expenditure of elementary districts versus the average expenditure of high school districts you will see that elementary districts are getting about 10% more than high school districts are. The Foundation schedules have also been adjusted to even that out so that both elementary and high school districts are getting about the same percentage of their average expenditures from the Foundation program.

Representative Driscoll asked if there was anything in the bill that affects other taxing jurisdictions because there will be winners and losers; for example, the City of Billings has mostly real property and Yellowstone County has substantially more personal property so the valuations will change. The city will be a winner and the county a loser but I-105 stops the county from raising mills and the city doesn't have to raise mills to get more money so they will be a winner. Who takes care of those people?

Representative Kadas said they didn't get into trying to change that. If you look at the changes in taxable valuation almost all are within 5% plus or minus. There are some that are greater. Under I-105 if a loss in taxable value occurs greater than 5% compared to 1986 the district can levy additional mills to make up the dollars to get the same number of dollars they got in 1986. They have to cross the 5% threshold.

Representative Driscoll then stated that during the testimony it seemed that there was some discussion of setting 75 mills against the oil and gas and coal and it's 95 against other property but in effect you are putting in 6%. Does that equal 75 mills? Kadas replied that it was 6% on coal which was relatively close to 75 mills. It would generate the same amount of dollars.

Representative Harrington then said that to back up that question that Representative Driscoll had asked about city versus county. In discussing school district versus local government, it was his estimate that local government will take about a 11% cut as far as taxable valuation is concerned. In Silver Bow County there is high class 16 which will go down to 8% as far as personal property is concerned. Is it true that local government will take quite a bite because of this because the amount of money would come back in through the increase in residential property which will not cover that loss. So there would be about a 11% decrease in the local government's ability to levy. Representative Kadas said there would be winners and losers but he thought Butte Silver Bow is a winner by 2 or 3%.

Representative Cobb asked Mr. Melby what they would do to compromise this matter. Mr. Melby said he didn't know and he did not intend to stand before the committee and negotiate. He said they were more inclined to compromise in a phase in of a system which meets equalization than they were in compromising what that system would look like. He said that on every plan that had been suggested so far except for this one they simply had not had time. They conduct an equity analysis. They are concerned about the differences in per pupil spending among the various districts. They are aiming for a system that approaches or reaches the equity analysis used by the Federal Government for determining whether or not a state system meets the P.L. 874 test. That is a ratio of 1.25 to 1.00 difference in spending between similarly situated districts. They would have to take this plan and do some kind of an equity analysis on it. They are also very concerned about the quality of education and that is why they have agreed to phasing in a system to allow the system to catch up with the high spenders. He said they don't want to bring the high spending schools down because they are lighthouse districts that provide the innovation, the experimentation that helps improve the education system in this state. They are not

asking for a system that penalizes those schools. What they are proposing is a system that provides for equalization that does not reduce the quality of education. He said there were tests used by the Federal Government uses based on individual states' peculiar circumstances because some states have constitutions that may not require equalization in the same manner ours does. Some states have a constitutional requirement for equalization that this proposal would be very suitable for but this system requires the high spending districts to reduce their spending and that is one of their concerns.

Senator Regan asked what the dollar amount of revenue being lost was, assuming it is not picked up by property tax. Representative Ramirez replied that it was nothing theoretically. He said he didn't think they could do an analysis in that fashion. Overall the tax base of the state is almost exactly the same after you do this but there will be pluses and minuses in different areas. Senator Regan said they must have some figure that shows what kind of loss there would be for tax forgiveness granted. Ramirez replied that you adjust the tax base to make up for it.

Representative Good said that she had not heard Mr. Melby testify before so she asked him how they expected the state to pay for everything that they were asking for. How will the average taxpayer pick up the tab? Mr. Melby responded that the average taxpayer in the state is picking up the tab for what they are asking for. They are doing it through property tax. What they are requesting, and what is necessary for equalization, is for the state to figure out a way, and the sales tax is a dead issue, to collect the funds that are now being spent at the school district levy to collect those at the state level and redistribute them on an equitable basis.

Representative Good then commented that it sounded like they didn't like 203 and now it doesn't sound like they are happy with any of the other plans except the one that funds everything at 100% and that the state come up with those dollars and it seems that they were requesting that the state fund everything totally yet they want to retain local control and it sounds like you are saying "Give us the money" and don't ask us any questions. Her frustration, she said, came from the response she received when she was asked where will the accountability be. She asked that Mr. Melby address this more fully. Mr. Melby said the question was rhetorical but he said that they have never asked that the state fund 100% of anything. They have asked that the Foundation schedules in 1991 be based on 1988 expenditures and sometimes we have said "100% of 1988 expenditures". Representative Ramirez and Kadas are saying 74% of 1988 [illegible] Senate Bill 203 was 90% of 1988 expenditures.

Foundation Program and I-105. One thing they have compromised on already is that they haven't asked for any inflationary increase for between 1988 and 1991. We have suggested and even encouraged that there be a local levy. There is room for that but it should be 40 or 45% of school funding. It shouldn't be all of the retirement but there is room for a local levy.

Representative Harrington stated that Superintendent Keenan would like to answer the question. She said that there is a misconception about 100% funding. She said to imagine salt shakers, general fund, comprehensive insurance, retirement, special ed and other. What the educational community has said is that the thing called general fund, which are the schedules, is the state's responsibility to pick up all of it. Some of transportation is paid, some of comprehensive insurance, some of retirement, some of special ed and some of other. They have never said pick up 100% of all those salt shakers. We have said pick up all of the first one and then let's talk about how much to pay of all the rest. The court said the state has a responsibility to pay the first one but there is also a responsibility to look at retirement because that is educationally relevant. You have to look at transportation because that is also educationally relevant but they said study that if you need to. They said special ed is mandated in this state and it is educationally relevant so the state must look at what proportion they pay. They didn't say pay all of the others they just said pay the first one, the general fund. When they speak of 100% that means 100% of the general fund, not all of education. She then asked how they expected it should be paid for. Right now 1988 expenditures are being paid for. In Butte they are paying for it by levying over 400 mills. In some they levy 70 mills but the fact is that we are paying for it right now. This is where the magic comes in. They are not asking for new money in addition, they are saying that they want the state to pay it but they don't want those people to pay 400 mills and someone else 70 mills. Currently there is a $100 million shortfall. How are we going to do this? Ms. Keenan said that what they are suggesting is that it has to be paid by a property tax with a mandatory mill, a suggestion has been made that it be paid with a sales tax or you pay it with income tax reform and, in other words, ease the burden on the property tax at home so you can lower the 400 mills. At the same time we are stuck on this 100 mill business. You are trying to fund 1988 expenditures right now and only want to do it with 100 mills where some districts have been levying over 400 mills. It doesn't compute. She said that what she was saying was that if they went to the average mill, 167, and everybody paid that it could be done, you would have $100 million dollars. Her conclusion was, "do it". Then let's quit posturing about under-funding or too much money in schools because we don't want a sales tax or too little money in schools but they don't want to fight that battle or let's put more money into

schools because we want a sales tax. Let's stop shadowboxing and fight the battle on revenue but you have the money, it's being collected, it's just being collected with disparity.

Representative Good stated that the only thing she was referring to was that when Mr. Melby spoke about lighthouse districts that everybody should attain that goal within the next couple of years and that would call for real high spending. That was her question.

Ms. Keenan replied that Mr. Melby cited the court case and the court said very clearly, on page 14, there is no evidence that the school districts are frivolously spending nor do they have frills. The Superintendent from Colstrip said perhaps they are considered rich. The court found in all the evidence over two years that Colstrip has no frills, just quality. She said that they could differ in debate and say, yes, it is frills, but the court found that there were none. They do spend some money and perhaps that equates to the basic philosophical argument we are getting into right now. She said that all schools would probably never get to the Colstrip level but you cannot penalize those districts in getting the very poor districts at least up to average. This bill, as well as the others being looked at, would not bring schools even up to average.

Representative Swysgood asked Mr. Melby to clarify his statement that the high spending districts would be required to reduce spending. He said he did not understand it that way. Mr. Melby said the way he understood HB 39, those districts whose current spending is over 166% of what they get from the state under the schedules will be required to return 2% of whatever they collect over that amount for every 1% they go over. If they went up as far as 25% above that, it would be the break-even point. Above that they would be sending more money back than they would gain. There are a number of districts that are above that level. They will have their tax rate increased on their residential property, already have an increased number of mandatory mills, and they will simply not vote the mills and the result will be a reduction in the level of expenditures in their school programs.

If that scenario came about, Representative Swysgood asked, would the reduction be below the 1988 spending level? Mr. Melby said that, of course, it would be because many districts are above that level and in order to get back to the 88 spending level they would have to go well beyond 166% of their state foundation payment. Representative Swysgood then asked how many districts that would involve and Mr. Melby said he had not had a chance to look.

Representative Thomas stated that Representative Good has asked a question of Superintendent Keenan and received a simplistic answer in that there is a 167 mill answer. The problem is

that it is too simple and general. What it does, and why this issue is so important on the taxing side and so important and complex and must be addressed so precisely, is that with 167 mills, economies in Montana would be destroyed. Jobs, families and communities would be destroyed. He said there are a lot of us who are not willing to do that.

Representative Cobb said there is a 470 mill disparity because of taxable value. Is there some kind of guarantee tax? Ms. Keenan said that it would simplify matters if property would be taxed at 100% of market value. It simplifies the property tax system but, if there are problems now with oil companies, Shell, Chevron, etc., 100% of market value would cause some real concern. She said she thought it was more fair, lower the value of the mill statewide and 100% of market value and take a look at the property. The appraisal process is five years behind now and the taxes people pay on their homes are five years behind as they are based on 1985 values. There would be problems too complex to address in such a short session. The debate on this will ultimately come in a regular session.

Representative Patterson asked the gentleman from Shell Oil Company regarding the sizeable tax increases for Shell and wondered if he had taken into consideration the property tax reductions the company receives. He replied that the amount of taxes the company paid on machinery and equipment compared with what they pay on net proceeds is minimal. He said the total property tax bill other than net proceeds is somewhere around $400,000, and this is generally true across the industry. They are different from the mining industry in that they don't have the heavy amount of equipment costs the mining industry does. In any event, relief in the property tax area of machinery is small compared to where they are with net proceeds tax.

Representative Patterson then asked if the drilling rigs were in the Class 8 property. Mr. Anderson replied that was correct but there are very few rigs running in Montana and Shell has only two.

Representative Simpkins asked Mr. Melby to clarify what he had heard him say that if the $457 million statewide that is currently being spent on the 1988 general fund and redistributed it on an ANB basis that would satisfy him, even though there is still the disparity between the high spending and low spending schools. Mr. Melby said he did not recall mentioning any level of funds. Representative Simpkins then asked if all the money was collected on the state level and redistributed on an equalized basis, ANB basis, per student that amount according to the blue sheet is $457,000,000 for the general fund and Mr. Melby said that he didn't want an increase, so he was asking if they took care of all the 1988 expenditures, if that was what he

was saying would be satisfactory to the school system? Mr. Melby said if that is the total, if you took the 1988 expenditures for the general fund comprehensive insurance and retirement and collected those revenues at the state level and distributed those through the schedules for general fund and comprehensive insurance through the schedules and reimbursed retirement at actual cost to the school district and allowed for a cap of 117% and freezing those above 117% at 88 levels, that would be perfectly acceptable to the school systems.

Representative Simpkins said that in order to make the point clear, he asked if they would then no longer be dealing with the high ANB costs versus a low ANB cost in the same classification of school but would, instead, be dealing with a dollar amount of distribution. Mr. Melby said that was not correct because when the funds are redistributed through the Foundation schedules, it is done on an equalized basis. He said that if it was done on a per pupil basis, the only differences would be educationally relevant factors based on the school size, whether it's elementary or high school or in the aspects of retirement, it would be based on the maturity of the teaching staff and the teacher/student ratio.

Representative Zook asked Mr. Melby to clarify for sure the court does agree with the schedules as they are according to different classes? Mr. Melby said the court did state that the state's method of distributing what the state did appropriate for the school Foundation Program was distributed in an equitable manner, however, they did find the whole system unconstitutional, including this portion. Mr. Melby said all the parties to the lawsuit agreed that portion was constitutional.

Representative Cohen asked if there was anyone at the hearing from the Budget Office. He said he had hoped they would be able to give the committee some idea of when they would have a fiscal note prepared. He then asked if there was anyone at the hearing from the Department of Revenue.

Closing by Sponsor: Representative Kadas asked that both he and Representative Ramirez be allowed to close. Representative Harrington granted permission.

Representative Kadas stated, first of all, that he would like to respond to Superintendent Keenan. He said she had listed a number of small districts that were going to be hurt by this bill. He said that you could take any bill that had been put in and pick some small districts that would be hurt. As an example, Sunset Elementary will see a 30 mill increase. The fact of the matter is that this school needs 70 mills and gives it about 222% on the scale. Missoula Elementary pays 150 mills and 140% on this scale. Sunset will pay more mills in this process. That is what equalization is

all about. Mr. Melby made the point that there was no additional state revenue in this bill and actually there is $100 million of additional state revenue between the increased income taxes, coal tax money and the increased millage. He said the state is not adding new revenue which is not true because they are adding $100 million. Mr. Bilodeau and Mr. Melby both referred to the spending equity test of the federal government with regard to P.L. 874 standards. There is also another P.L. 874 test, two others, and one is called the wealth neutrality test. This bill does meet the wealth neutrality test. That test is based on a district's ability to achieve the same level of funding with an equal effort. In using this test this program is equalized to 85% in the first year of implementation. As you go out into further years, it doesn't get worse like the other bills, it gets better because of the state subsidy. He said the Court requires that the equalization test be met, or at least hinted at that. There is no mention in either decision of meeting any specific test. There is only a reference in the Supreme Court decision to the federal P.L. 874 test and some people have said that the test the court specifically wants to look at is the spending equity test but the fact is they don't require that any test be met. Representative Kadas said that he had argued throughout the session that the goal they should try to get to is one of the tests. He also said it should be clear that this bill does not equalize P.L. 874 money. This bill does meet the wealth neutrality test and will continue to meet it over time. Senate Bill 203 will not meet this test in the next couple of years.

Representative Kadas continued that Superintendent Keenan had made a point that there is some shadowboxing going on and he agreed, there is. There is shadowboxing going on by the oil and coal industries and on the part of the education community in the state and even some on the part of Representative Ramirez and himself. That's politics. He said they were posturing so that they can get the best deal at the end of eleven days. He said they had tried to put aside some of the shadowboxing or get it over with and he hoped that the committee will continue to look at the package as an effort to do that. Consider the package in the context of what is politically possible in this legislature and what is politically viable back home because those are the people we represent.

Representative Kadas said he wanted to make one other point relating to shadowboxing. He said that Mr. Melby said two things, that we should try to meet the spending equity test which brings all districts within from 100% to 125% and he also said that we shouldn't bring down the Colstrip's and Baker's. Colstrip is at about 205% and Baker is at 253%. If you don't bring them down, you have to bring everybody else up. He said he knew there wasn't that much money. Whatever solution it will force the higher spending schools

to come down because there is no way around it.

Representative Ramirez said that Representative Kadas had made an excellent closing and he again thanked him for the work that he as well as others had put in on this bill. The cameras are gone and most of the press is gone, a lot of people watching this are gone so he suggested that they just talk as legislators because, he said, we are the guys that have to make the decision because it is not the people in education or the people from Colstrip. It is not an easy decision and he asked the committee to set aside all the rhetoric heard today because this is what a lot of it was and get down to the practicality of this. We have to get something through this legislature that we can agree one. The ball is in our court. He said he did not want to put a 5% surcharge on people but he was willing to do it if that's the only thing that can be agreed on or even 95 mills. Again, he did not want to do it but would be willing if there would be some agreement.

Representative Ramirez suggested they discuss the options that they have. He said there could be a stalemate and he felt they were heading that direction. He didn't think the people back home would like that. The second option was that if there was a stalemate one of two things will happen. This can be turned over to the court for the court to do it or the court is going to kick it right back and say the schools will not be opened until the job is done. If it is turned over to the court, who will be the winner and who will be the loser? He said he did not think they should risk that. He felt it was the legislature's responsibility and he would not want to be responsible for what the court might do because it might be something even more difficult than the job they have before them. It is necessary to find some way to agree.

Representative Ramirez said the first thing argued by the Superintendent was that we just needed to get out and raise the money. He said he was the first to admit that if he were to do this he would do it with a sales tax but he said he also knew that it was impossible to get a sales tax through this legislature. She says 167 mills and he asked if there was anyone in the room who believed they could get 167 mills through this legislature. It just couldn't happen. If it did go through, he felt the Governor would veto it. He said that the fellows in oil and gas were upset about 75 mill levy, he didn't know what they would do at 167 mills. SB 203 provides for a surcharge and that could be handled in two ways. He said he had heard that they could take 203, fund it for one year, patch it together with $41 million of extra revenue that is collected over three years but put it into a one-year expense, take the education trust, patch together $75 million and put 100 mills on and go home. He said he thought they would be run out of town

be irresponsible, passing the buck, and it can't be done. There would be a $150 million deficit in the next biennium. Perhaps they could do 203 some other way. At 95 mills, take 203 and have the same things that are in HB 39, the same revenue sources, because they have already taken a part of the $41 million, they have taken the education trust money, all the money we can get our hands on, and there is still a need for a 5% surtax. If you do 203 with that same money, it takes a 24% surtax and he didn't think that could be put through the legislature either. Therefore, he asked the committee to be practical about this as well as realistic and really use personal judgment.

Representative Ramirez said this bill has been absolutely raked over the coals as though it is some sort of bizarre irrational approach to this problem and couldn't possible meet the Supreme Court decision, a ridiculous concept. Yet, this concept has been around for a long time. He quoted from a study, "Montana School Finance - A Question of Equity", a report to the 48th Legislature which stated that guaranteed tax base approved by the members of the bi-partisan committee which was put together with the Chairman being Stan Stephens and Vice Chairman John Vincent. Representatives Bob Brown, Chet Blaylock, Pat Regan, Gene Donaldson, Esther Bengtson and Ralph Eudaily also served on the committee. The concept was supported by the MEA. This is a valid approach to a difficult problem but it is within grasp and would meet the test of the Supreme Court. He noted that spending and wealth were used interchangeably in the decision and the Supreme Court ignored all of that and used the word "spending". If you look at the analysis of the court, they threw permissive levies into the Foundation Program for a maximum levy without a vote or maximum budget without a vote and he said he did not think they meant to say too heavy reliance on permissive and voted. He said he felt they meant to say too heavy reliance on voted but certainly permissive is o.k. if the value of the mills is guaranteed. He closed by asking individuals to use their own judgment and give this plan the consideration it deserves because it may be the only way to get out of here this summer.

ADJOURNMENT

Adjournment At: 12:30 p.m.

SENATOR H.W. HAMMOND, Chairman

HH/dg-jj

DAILY CALL VOTE

EDUCATION AND CULTURAL RESOURCES COMMITTEE

DATE 6/21/89

NAME	PRESENT	ABSENT	EXCUSED
REP. SCHYE, CHAIRMAN	✓		
REP. DAILY, VICE-CHAIRMAN	✓		
REP. COBB	✓		
REP. COCCHIARELLA	✓		
REP. DARKO	✓		
REP. DAVIS	✓		
REP. EUDAILY	✓		
REP. GERVAIS	✓		
REP. GLASER	✓		
REP. GRINDE	✓		
REP. HARRINGTON	✓		
REP. JOHNSON	✓		
REP. KIMBERLEY	✓		
REP. KILPATRICK	✓		
REP. NELSON	✓		
REP. PECK	✓		
REP. PHILLIPS	✓		
REP. SIMPKINS	✓		
REP. SPRING, JR.	✓		
REP. STANG "SPOOK"	✓		
REP. THOMAS	✓		
REP. WALLIN	✓		
REP. WYATT	✓		
REP. ZOOK	✓		

ROLL CALL

EDUCATION COMMITTEE

5th LEGISLATIVE SESSION -- 1985

Date 6/6

9:30a

NAME	PRESENT	ABSENT	EXCUSE
SENATOR ANDERSON	✓		
SENATOR BROWN	✓		
SENATOR BLAYLOCK	✓		
SENATOR FARRELL	✓		
SENATOR REGAN	✓		
SENATOR NATHE	✓		
SENATOR PINSONEAULT	✓		
SENATOR MAZUREK	✓		
SENATOR HAMMOND	✓		

MINUTES

MONTANA HOUSE OF REPRESENTATIVES
51st LEGISLATURE - 1st SPECIAL SESSION

COMMITTEE ON EDUCATION AND CULTURAL RESOURCES

Call to Order: By Chairman Schye, on June 23, 1989, at 1:00 p.m.

ROLL CALL

Members Present: ALL

Members Excused: None

Members Absent: None

Staff Present: Andrea Merrill, Legislative Researcher
Claudia Johnson, Committee Secretary

Announcements/Discussion: None

DISPOSITION OF HOUSE BILL 45

Motion: Rep. Thomas made the motion that HB 45 do pass.

Discussion: Rep. Thomas stated that he realized this bill probably will not pass through, but felt it has good elements and should be dealt with bill by bill.

Rep. Darko spoke against the bill because it takes the poor districts and takes the limited resources that they have even if there are industries assuming they have no impact and redistributes what little wealth they have to the rest of the state and raises the mill levies in those low wealth districts. She stated that this bill does not consider poor counties and low wealth districts to make them wealthy.

Rep. Phillips stated that this is the only long range bill that addresses the moving around of wealth.

Rep. Kimberley felt that this bill has had more of a fair hearing and response than the other equalization bills.

Rep. Zook stated that this is the only bill that takes a little bit of the wealth from each county and distributes it equally throughout the State.

Rep. Glaser distributed a handout on the comparisons of the different equalization bills for public school equalization proposals. (See EXHIBIT 1).

Rep. Darko stated that her district has 95 percent federal land, 3 big industries which they draw their tax base from and the

rest is residential property. She stated that there is no agriculture property and no business property and that gives them a very narrow tax base.

Amendments, Discussion, and Votes: None

Recommendation and Vote: The question was called. Roll call vote was taken. (See EXHIBIT 2). The motion CARRIED 14/10 to DO PASS.

DISPOSITION OF HOUSE BILL 28

Motion: Rep. Harrington moved HB 28 a do pass.

Discussion: Rep. Harrington stated that HB 28 meets the equalization requirements to move forward and solve the problems.

Amendments, Discussion, and Votes: Rep. Cobb distributed a handout from the Kadas/Ramirez' bill. (See EXHIBIT 3). Rep. Cobb moved the amendment stating that this does not solve the problem, but he stated that it puts caps on the general fund reserves.

VOTE: A voice vote was taken on Rep. Cobb's amendment. The motion CARRIED unanimously.

Amendments, Discussion, and Votes: Rep. Daily distributed a handout for an amendment on severance pay. (See EXHIBIT 4). Rep. Fritz stated that this amendment adds to the list of why a district can have an additional voted levy. If a district has excessive severance costs, that district will be able to have an additional levy to pay for those costs.

VOTE: A voice vote was taken on Rep. Daily's amendment. The motion CARRIED with exception of Rep. Wallin, Rep. Spring, Rep. Grinde, Rep. Eudaily and Rep. Nelson voting no.

Amendments, Discussion, and Votes: Rep. Cobb referred to EXHIBIT 1, page 2, on the State/County equalization funding, under retirement on the Kadas/Ramirez' concept of the guaranteed mill which the State guarantees a certain percentage of the mill and the local districts pays the rest.

Motion: Rep. Cobb moved to adopt the Kadas/Ramirez' concept of the guaranteed mill for the retirement portion only.

Vote: The question was called. A voice vote was taken. The motion CARRIED unanimously. Rep. Glaser voted no.

Amendments, Discussion, and Votes: Rep. Harrington distributed a handout. (See EXHIBIT 5). This amendment allows the districts to go to 120 percent or 4 percent above the 1988 level. Rep. Harrington made the motion to adopt this amendment.

Rep. Thomas stated that the final bill that comes out will have to have final control. He felt that the 104 percent needed to be coupled with an equalizer, e.g., the Kadas/Ramirez' plan or the centrally assessed plan. If there is not a equalizer in the bill there will still be a 104 percent on the top, and being raised locally with no change in the local ability to raise that money. Rep. Thomas stated that there is no disparity eliminated in this bill to equalize the wealth.

Rep. Peck asked Rep. Harrington if this amendment removes the freeze? Rep. Harrington stated that he did not think so. He stated that all this amendment does is bring the schools into the program without causing major cutbacks. Rep. Peck stated that he was going to speak against this amendment, because he felt that it will removes any cap on higher spending schools.

Rep. Eudaily asked Rep. Harrington if HB 6 passes with the 4 percent for the first year of the biennium will this amendment add 4 percent to that? Rep. Harrington replied that it would, but every school will have the same overall amount that those schools reach as far as the 117 percent cap.

Vote: The question was called. Roll call vote was taken. (See EXHIBIT 6). The motion FAILED 12/12.

Amendments, Discussion, and Votes: Rep. Daily distributed a handout. (See EXHIBIT 6). Rep. Daily made the motion to move EXHIBIT 6. The amendment states "when a district's approved final budget for personnel costs exceeds 80 percent of the previous year's combined expenditures from its general fund, retirement fund, and comprehensive insurance fund adjusted for inflation, as provided in 15-30-101". Rep. Daily stated that he felt that the Governor of Montana is the only one that has presented a plan that does not destroy school districts in the State which is the 104 percent figure in his budget.

Rep. Glaser asked Rep. Daily about his amendment where it states "as provided in 15-30-101", he stated that was wrong and it should be "as defined in 15-30-101". Rep. Daily stated that he did not have any problem with that change. Rep. Daily rephrased his amendment. After the 80 percent need to insert "of the 1989 combined budget and 80 percent of the previous year's budget".

Motion: Rep. Daily made a motion on his substitute amendment. The question was called.

VOTE: Rep. Kilpatrick called the question. Roll call vote was taken. (See EXHIBIT 8). The motion CARRIED 14/9.

Amendments, Discussions, and Votes: Rep. Schye stated that he had several amendments to present that had come out of Sen. Nathe's bill (SB 203). Rep. Schye stated that they are the funding resources.

Chairman Schye called a recess at 3:30 for the Taxation Committee and informed the Committee Members to be back at 4:30 to continue executive action on HB 28.

When the Committee Members came back at 4:30 Chairman Schye informed them that the amendments for the funding resources were being made from Sen. Mazurek's bill and Sen. Gage's bill.

Amendments, Discussions, and Votes: Rep. Cobb made the motion to take the transportation out of the bill and place it into a study. Chairman Schye clarified the statement; To wave current law the way transportation is paid now and place it into a study and eliminate it from the equalization part of HB 28. The impact will be about $1 million.

Vote: A voice vote was taken. The motion CARRIED unanimously.

Amendments, Discussions, and Votes: Rep. Cobb made the motion to take the 4 percent out so it is not built into the base. Rep. Cobb stated that the impact is about $11 million. He stated that the 4 percent that was passed today is not to be included in the base, it still stays but is not in the overall base for FY 1991.

Vote: The motion is to take the 4 percent out of the base. Roll call vote was taken. (See EXHIBIT 9). The motion FAILED 11/13.

Amendments, Discussions, and Votes: Rep. Cobb made the motion to move the 100 percent funding of FY 1988 and amend that to pay only 90 percent of FY 1988 and adjust the caps.

Vote: Rep. Stang called the question. Roll call vote was taken. (See EXHIBIT 10). The motion FAILED 11/13.

Amendments, Discussions, and Votes: Rep. Glaser moved an amendment to take the schedules from Sen. Nathe's bill and convert them to 100 percent of the 1988 actuals and amend them to HB 28. Rep. Glaser stated that the percentages were not including retirement. He stated that this amendment would be moving the money from the larger school systems to the smaller schools systems.

Vote: The question was called. A voice vote was taken. The motion CARRIED. Rep. Cobb and Rep. Stang voted no.

Amendments, Discussions, and Votes: Chairman Schye offered an amendment. (See EXHIBIT 11). The motion is; "When a district had an average of combined expenditures for school

fiscal years 1989 and 1990 from its general fund, retirement fund, and comprehensive insurance fund in an amount greater than the maximum general fund budget allowed by this section, in which case the maximum general fund budget of the district is limited to the average of its combined expenditures for its school fiscal years 1989 and 1990 until that amount does not exceed 117 percent of the district's foundation program amount plus retirement fund reimbursement".

Vote: The question was called. A voice vote was taken. The motion CARRIED unanimously.

Amendments, Discussions, and Votes: Chairman Schye motioned to amend the 10 percent surcharge.

Rep. Cobb stated that he was concerned about the 10 percent surcharge because of taking $36 million out from retirement and $11 million from transportation.

Vote: The motion is to include the 10 percent surcharge into HB 28 for FY 1990/91. The question was called. Roll call vote was taken. (See EXHIBIT 12). The motion CARRIED 13/11.

Amendments, Discussions, and Votes: Chairman Schye offered another amendment; To take the Park acquisition flow, educational trust flow, 15 percent coal tax interest and the income tax allocation changes.

Motion: Rep. Zook made the motion to adopt the Park acquisition flow, educational flow, 15 percent coal tax interest and the income tax allocation changes in one vote and place them in HB 28.

Rep. Phillips stated that he had a problem including the Park Acquisition flow with that vote. Chairman Schye eliminated it from the rest.

Motion: Chairman Schye stated that the motion that is before the Committee now is to take the Park Acquisition flow of $1.89 million.

Vote: The question was called. A voice vote was taken. The motion CARRIED with Rep. Grinde, Rep. Nelson, Rep. Phillips, Rep. Wallin, Rep. Zook, Rep. Simpkins, Rep. Cobb, Rep. Spring and Rep. Glaser voting no.

Motion: Chairman Schye's second motion is to take the Education Trust flow and the 15 percent coal tax interest and place it in HB 28.

Rep. Thomas asked Chairman Schye to identify the amounts of the Education trust flow and the 15 percent coal tax interest. Chairman Schye stated that the Coal Trust flow is around $4 million, and the Education Trust flow is around $7.2 million

Ms. Judy Rippengale commented that the Coal Trust is in the general fund. She stated that when HB 100 came over from the Senate that the Coal Trust was already included in the bill and it should be left as is.

Vote: The motion is to take the Education Trust flow of $7.28 million for the biennium. A voice vote was taken. The motion CARRIED unanimously. Rep. Thomas voted no.

Amendments, Discussions, and Votes: Rep. Glaser moved to amend the bill to do away with the Education Trust fund and in the future to direct all of the money to be appropriated into the State Equalization Aid account.

Vote: The question was called. A voice vote was taken. The motion CARRIED unanimously.

Recommendation and Vote: Vice Chairman Daily moved that HB 28 do pass as amended. The question was called. The motion CARRIED to DO PASS AS AMENDED. Rep. Eudaily, Rep. Cobb, Rep. Simpkins, Rep. Wallin, Rep. Spring, Rep. Phillips and Rep. Grinde voted no.

ADJOURNMENT

Adjournment At: 5:35 p.m.

REP. TED SCHYE, Chairman

TS/cj

040623.min

DAILY ROLL CALL

EDUCATION AND CULTURAL RESOURCES COMMITTEE

DATE 6/23/89

NAME	PRESENT	ABSENT	EXCUSED
REP. SCHYE, CHAIRMAN	✓		
REP. DAILY, VICE-CHAIRMAN	✓		
REP. COBB	✓		
REP. COCCHIARELLA	✓		
REP. DARKO	✓		
REP. DAVIS	✓		
REP. EUDAILY	✓		
REP. GERVAIS	✓		
REP. GLASER	✓		
REP. GRINDE	✓		
REP. HARRINGTON	✓		
REP. JOHNSON	✓		
REP. KIMBERLEY	✓		
REP. KILPATRICK	✓		
REP. NELSON	✓		
REP. PECK	✓		
REP. PHILLIPS	✓		
REP. SIMPKINS	✓		
REP. SPRING, JR.	✓		
REP. STANG "SPOOK"	✓		
REP. THOMAS	✓		
REP. WALLIN	✓		
REP. WYATT	✓		
REP. ZOOK	✓		

DATE 6/23/89
HB 28

ROLL CALL VOTE

EDUCATION AND CULTURAL RESOURCES COMMITTEE

DATE 6/23/89 BILL NO. 28 NUMBER

NAME	AYE	NAY
Rep. COCCHIARELLA	✓	
Rep. COBB		✓
Rep. DARKO	✓	
Rep. DAVIS	✓	
Rep. EUDAILY		✓
Rep. GERVAIS	✓	
Rep. GLASER		✓
Rep. GRINDE		✓
Rep. HARRINGTON	✓	
Rep. JOHNSON	✓	
Rep. KILPATRICK	✓	
Rep. KIMBERLEY	✓	
Rep. NELSON		✓
Rep. PECK	✓	
Rep. PHILLIPS		✓
Rep. SIMPKINS		✓
Rep. SPRING		✓
Rep. STANG	✓	
Rep. THOMAS		✓
Rep. WALLIN		✓
Rep. WYATT	✓	
Rep. ZOOK		✓
CHAIRMAN SCHYE	✓	
VICE CHAIRMAN DAILY	✓	

TALLY 13 11

Edwardes Johnson
SECRETARY

Ted Schye
CHAIRMAN

MOTION: Chairman Schye's motion to Pass the 10% income Surcharge in HB 28.
The Motion PASSED 13/11

DATE 6-23-89
HB 28

Amendments to House Bill No. 28
First Reading Copy

Requested by Representative Schye
For the House Committee on Education

Prepared by Connie Erickson
June 23, 1989

1. Page 68, line 5.
Following: "reimbursement"
Insert: "; or (c) when a district had an average of combined expenditures for school fiscal years 1989 and 1990 from its general fund, retirement fund, and comprehensive insurance fund in an amount greater than the maximum general fund budget allowed by this section, in which case the maximum general fund budget of the district is limited to the average of its combined expenditures for its school fiscal years 1989 and 1990 until that amount does not exceed 117% of the district's foundation program amount plus retirement fund reimbursement"

DATE 1-12-3 89
HB 28

ROLL CALL VOTE

EDUCATION AND CULTURAL RESOURCES COMMITTEE

DATE 6/23 BILL NO. 28 NUMBER

NAME	AYE	NAY
Rep. COCCHIARELLA		✓
Rep. COBB	✓	
Rep. DARKO		✓
Rep. DAVIS		✓
Rep. EUDAILY	✓	
Rep. GERVAIS		✓
Rep. GLASER	✓	
Rep. GRINDE	✓	
Rep. HARRINGTON		✓
Rep. JOHNSON		✓
Rep. KILPATRICK		✓
Rep. KIMBERLEY		✓
Rep. NELSON	✓	
Rep. PECK		✓
Rep. PHILLIPS	✓	
Rep. SIMPKINS	✓	
Rep. SPRING	✓	
Rep. STANG		✓
Rep. THOMAS	✓	
Rep. WALLIN	✓	
Rep. WYATT		✓
Rep. ZOOK	✓	
CHAIRMAN SCHYE		✓
VICE CHAIRMAN DAILY		✓

TALLY 11 . 13

Claudia Johnson
SECRETARY

Carl Schye
CHAIRMAN

MOTION: Rep. Cobb's motion to take the 100% FY 1988 funding & reduce it to 90%.

The motion FAILED 11/13

EXHIBIT
DATE 6/23/89
HB 28

ROLL CALL VOTE

EDUCATION AND CULTURAL RESOURCES COMMITTEE

DATE 6/23/89 BILL NO. 28 NUMBER

NAME	AYE	NAY
Rep. COCCHIARELLA		✓
Rep. COBB	✓	
Rep. DARKO		✓
Rep. DAVIS		✓
Rep. FURDELLY	✓	
Rep. GERVAIS		✓
Rep. GLASER	✓	
Rep. GRINDE	✓	
Rep. HARRINGTON		✓
Rep. JOHNSON		✓
Rep. KILPATRICK		✓
Rep. KIMBERLEY		✓
Rep. NELSON	✓	
Rep. PECK		✓
Rep. PHILLIPS	✓	
Rep. SIMPKINS	✓	
Rep. SPRING	✓	
Rep. STANG		✓
Rep. THOMAS	✓	
Rep. WALLIN	✓	
Rep. WYATT		✓
Rep. ZOOK	✓	
CHAIRMAN SCHYE		✓
VICE CHAIRMAN DAILY		✓

TALLY 11 13

Edwina Johnson
SECRETARY

Ted Schye
CHAIRMAN

MOTION: Rep. Cobb's motion to take the 4% out of the total base. It will take $ 11 Million out of the base. The Motion FAILED 11/13

DATE 6/23/89
HB 28

ROLL CALL VOTE

EDUCATION AND CULTURAL RESOURCES COMMITTEE

DATE 6/23/89 BILL NO. 28 NUMBER

NAME	AYE	NAY
Rep. COCCHIARELLA	✓	
Rep. COBB	✓	
Rep. DARKO	✓	
Rep. DAVIS		✓
Rep. EUDAILY		✓
Rep. GERVAIS	✓	
Rep. GLASER	✓	
Rep. GRINDE		✓
Rep. HARRINGTON	✓	
Rep. JOHNSON	✓	
Rep. KILPATRICK	✓	
Rep. KIMBERLEY	✓	
Rep. NELSON		✓
Rep. PECK		✓
Rep. PHILLIPS		✓
Rep. SIMPKINS		✓
Rep. SPRING	Excused	
Rep. STANG	✓	
Rep. THOMAS	✓	
Rep. WALLIN		✓
Rep. WYATT	✓	
Rep. ZOOK		✓
CHAIRMAN SCHYE	✓	
VICE CHAIRMAN DAILY	✓	

TALLY 14 9

Claudia Johnson
SECRETARY

Ted Schye
CHAIRMAN

MOTION: Rep. Daily's motion a substitute motion. See Exhibit 7

The Motion PASSED 14/9

DATE 6/23/89
HB 28

Amendments to House Bill No. 28
First Reading Copy

Requested by Representative Daily
For the Committee on Education

Prepared by Greg Petesch
June 23, 1989

1. Page 68, line 5.
Following: "reimbursement"
Insert: "; (c) when a district's approved final budget for personnel costs exceeds 80% of the previous year's combined expenditures from its general fund, retirement fund, and comprehensive insurance fund adjusted for inflation, as provided in 15-30-101"

EXHIBIT
DATE 6/23/89
HB 28

ROLL CALL VOTE

EDUCATION AND CULTURAL RESOURCES COMMITTEE

DATE 6/23/89 BILL NO. 28 NUMBER

NAME	AYE	NAY
Rep. COCCHIARELLA	✓	
Rep. COBB	✓	
Rep. DARKO	✓	
Rep. DAVIS	✓	
Rep. EUDAILY		✓
Rep. GERVAIS	✓	
Rep. GLASER		✓
Rep. GRINDE		✓
Rep. HARRINGTON	✓	
Rep. JOHNSON		✓
Rep. KILPATRICK	✓	
Rep. KIMBERLEY	✓	
Rep. NELSON	✓	
Rep. PECK		✓
Rep. PHILLIPS		✓
Rep. SIMPKINS		✓
Rep. SPRING		✓
Rep. STANG	✓	
Rep. THOMAS		✓
Rep. WALLIN		✓
Rep. WYATT		✓
Rep. ZOOK		✓
CHAIRMAN SCHYE	✓	
VICE CHAIRMAN DAILY	✓	

TALLY 12 12

Edwina A. Johnson
SECRETARY

Ted Schye
CHAIRMAN

MOTION: Rep. Harrington's motion for 10% of any budget amounts. See Exhibit 5.

The Motion FAILED 12/12

DATE 1/23/89
HB 28

Amendments to House Bill No. 28
First Reading Copy

Requested by Representative Harrington
For the House Committee on Education

Prepared by Connie Erickson
June 23, 1989

1. Page 67, line 22 through page 68, line 5.
Strike: subsection (b) in its entirety
Insert: "(b) 104% of any budget amounts for the previous school fiscal year for the district general fund, including retirement fund and comprehensive insurance fund budget amounts."

EXHIBIT 3
DATE 6/23/89
HB 28

Amendments to House Bill No. 39
Introduced Copy

Requested by Rep. Cobb
For the Committee on Taxation

Prepared by Dave Cogley
June 22, 1989

1. Page 65, line 5.
Strike: "The"
Insert: "Except as provided in subsections (3) and (4), the"

2. Page 66, line 6.
Strike: "or"

3. Page 66, line 9.
Following: "section]"
Strike: "."
Insert: "; or
(c) any amount received as a general bonus payment under 20-6-401.
(4) The limitation of subsection (1) does not apply when the amount earmarked as cash reserve is $10,000 or less."

EXHIBIT 4
DATE 6/23/89
HB 28

Amendments to House Bill No. 28
First Reading Copy

Requested by Representative Daily
For the Committee on Education

Prepared by Greg Petesch
June 23, 1989

1. Page 92, line 19.
Following: "district"
Insert: "; (e) severance pay"

EXHIBIT 5
DATE 6/23/89
HB 28

Amendments to House Bill No. 28
First Reading Copy

Requested by Representative Harrington
For the House Committee on Education

Prepared by Connie Erickson
June 23, 1989

1. Page 67, line 22 through page 68, line 5.
Strike: subsection (b) in its entirety
Insert: "(b) 104% of any budget amounts for the previous school fiscal year for the district general fund, including retirement fund and comprehensive insurance fund budget amounts."

EXHIBIT 6
DATE 6/23/89
HB 28

ROLL CALL VOTE

EDUCATION AND CULTURAL RESOURCES COMMITTEE

DATE 6/23/89 BILL NO. 28 NUMBER

NAME	AYE	NAY
Rep. COCCHIARELLA	✓	
Rep. COBB	✓	
Rep. DARKO	✓	
Rep. DAVIS	✓	
Rep. EUDAILY		✓
Rep. GERVAIS	✓	
Rep. GLASER		✓
Rep. GRINDE		✓
Rep. HARRINGTON	✓	
Rep. JOHNSON		✓
Rep. KILPATRICK	✓	
Rep. KIMBERLEY	✓	
Rep. NELSON	✓	
Rep. PECK		✓
Rep. PHILLIPS		✓
Rep. SIMPKINS		✓
Rep. SPRING		✓
Rep. STANG	✓	
Rep. THOMAS		✓
Rep. WALLIN		✓
Rep. WYATT		✓
Rep. ZOOK		✓
CHAIRMAN SCHYE	✓	
VICE CHAIRMAN DAILY	✓	
TALLY	12	12

Claudia Johnson
SECRETARY

Ted Schye
CHAIRMAN

MOTION: Rep. Harrington's motion for 10% of any budget amounts. See Exhibit 5.

The Motion FAILED 12/12

EXHIBIT 7
DATE 6/23/89
HB 28

Amendments to House Bill No. 28
First Reading Copy

Requested by Representative Daily
For the Committee on Education

Prepared by Greg Petesch
June 23, 1989

1. Page 68, line 5.
Following: "reimbursement"
Insert: "; (c) when a district's approved final budget for personnel costs exceeds 80% of the previous year's combined expenditures from its general fund, retirement fund, and comprehensive insurance fund adjusted for inflation, as provided in 15-30-101"

EXHIBIT 8
DATE 6/23/89
HB 28

ROLL CALL VOTE

EDUCATION AND CULTURAL RESOURCES COMMITTEE

DATE 6/23/89 BILL NO. 28 NUMBER

NAME	AYE	NAY
Rep. COCCHIARELLA	✓	
Rep. COBB	✓	
Rep. DARKO	✓	
Rep. DAVIS		✓
Rep. EUDAILY		✓
Rep. GERVAIS	✓	
Rep. GLASER	✓	
Rep. GRINDE		✓
Rep. HARRINGTON	✓	
Rep. JOHNSON	✓	
Rep. KILPATRICK	✓	
Rep. KIMBERLEY	✓	
Rep. NELSON		✓
Rep. PECK		✓
Rep. PHILLIPS		✓
Rep. SIMPKINS		✓
Rep. SPRING	Excused	
Rep. STANG	✓	
Rep. THOMAS	✓	
Rep. WALLIN		✓
Rep. WYATT	✓	
Rep. ZOOK		✓
CHAIRMAN SCHYE	✓	
VICE CHAIRMAN DAILY	✓	

TALLY 14 9

Claudia Johnson
SECRETARY

Ted Schye
CHAIRMAN

MOTION: Rep. Daily's Motion a Substitute Motion. See Exhibit 7
The Motion PASSED 14/9

EXHIBIT 9
DATE 6/23/89
HB 28

ROLL CALL VOTE

EDUCATION AND CULTURAL RESOURCES COMMITTEE

DATE 6/23/89 BILL NO. 28 NUMBER

NAME	AYE	NAY
Rep. COCCHIARELLA		✓
Rep. COBB	✓	
Rep. DARKO		✓
Rep. DAVIS		✓
Rep. EUDAILY	✓	
Rep. GERVAIS		✓
Rep. GLASER	✓	
Rep. GRINDE	✓	
Rep. HARRINGTON		✓
Rep. JOHNSON		✓
Rep. KILPATRICK		✓
Rep. KIMBERLEY		✓
Rep. NELSON	✓	
Rep. PECK		✓
Rep. PHILLIPS	✓	
Rep. SIMPKINS	✓	
Rep. SPRING	✓	
Rep. STANG		✓
Rep. THOMAS	✓	
Rep. WALLIN	✓	
Rep. WYATT		✓
Rep. ZOOK	✓	
CHAIRMAN SCHYE		✓
VICE CHAIRMAN DAILY		✓

TALLY 11 13

SECRETARY Claudia Johnson

CHAIRMAN Ted Schye

MOTION: Rep. Cobb's Motion to take the 4% out of the total base. It will take $ 11 Million out of the base. The Motion FAILED 11/13

EXHIBIT 10
DATE 6/23/89
HB 28

ROLL CALL VOTE

EDUCATION AND CULTURAL RESOURCES COMMITTEE

DATE 6/23 BILL NO. 28 NUMBER

NAME	AYE	NAY
Rep. COCCHIARELLA		✓
Rep. COBB	✓	
Rep. DARKO		✓
Rep. DAVIS		✓
Rep. EUDAILY	✓	
Rep. GERVAIS		✓
Rep. GLASER	✓	
Rep. GRINDE	✓	
Rep. HARRINGTON		✓
Rep. JOHNSON		✓
Rep. KILPATRICK		✓
Rep. KIMBERLEY		✓
Rep. NELSON	✓	
Rep. PECK		✓
Rep. PHILLIPS	✓	
Rep. SIMPKINS	✓	
Rep. SPRING	✓	
Rep. STANG		✓
Rep. THOMAS	✓	
Rep. WALLIN	✓	
Rep. WYATT		✓
Rep. ZOOK	✓	
CHAIRMAN SCHYE		✓
VICE CHAIRMAN DAILY		✓

TALLY 11 13

Claudia A Johnson
SECRETARY

Ed Schye
CHAIRMAN

MOTION: Rep. Cobb's Motion to take the 100% FY 1988 funding & Reduce it to 90%.

The Motion FAILED 11/13

EXHIBIT 11
DATE 6/23/89
HB 28

Amendments to House Bill No. 28
First Reading Copy

Requested by Representative Schye
For the House Committee on Education

Prepared by Connie Erickson
June 23, 1989

1. Page 68, line 5.
Following: "reimbursement"
Insert: "; or (c) when a district had an average of combined expenditures for school fiscal years 1989 and 1990 from its general fund, retirement fund, and comprehensive insurance fund in an amount greater than the maximum general fund budget allowed by this section, in which case the maximum general fund budget of the district is limited to the average of its combined expenditures for its school fiscal years 1989 and 1990 until that amount does not exceed 117% of the district's foundation program amount plus retirement fund reimbursement"

EXHIBIT 12
DATE 6/23/89
HB 28

ROLL CALL VOTE

EDUCATION AND CULTURAL RESOURCES COMMITTEE

DATE 6/23/89 BILL NO. 28 NUMBER

NAME	AYE	NAY
Rep. COCCHIARELLA	✓	
Rep. COBB		✓
Rep. DARKO	✓	
Rep. DAVIS	✓	
Rep. EUDAILY		✓
Rep. GERVAIS	✓	
Rep. GLASER		✓
Rep. GRINDE		✓
Rep. HARRINGTON	✓	
Rep. JOHNSON	✓	
Rep. KILPATRICK	✓	
Rep. KIMBERLEY	✓	
Rep. NELSON		✓
Rep. PECK	✓	
Rep. PHILLIPS		✓
Rep. SIMPKINS		✓
Rep. SPRING		✓
Rep. STANG	✓	
Rep. THOMAS		✓
Rep. WALLIN		✓
Rep. WYATT	✓	
Rep. ZOOK		✓
CHAIRMAN SCHYE	✓	
VICE CHAIRMAN DAILY	✓	

TALLY 13 11

Claudia Johnson
SECRETARY

Ted Schye
CHAIRMAN

MOTION: Chairman Schye's motion to place the 10% income surcharge in HB 28.

The motion PASSED 13/11

STANDING COMMITTEE REPORT

"An Act to Generally Revise Public School Funding,
to Eliminate the Present Permissive Levy,
to Eliminate the County Retirement Levy. . ."

June 26, 1989

Mr. Speaker: We, the committee on Education and Cultural Resources report that HOUSE BILL 28 (first reading copy -- white) do pass as amended .

Signed: _____
Ted Schye, Chairman

And, that such amendments read:

1. Title, page 1, lines 6 through 8.
Following: "LEVY;"
Strike: remainder of line 6 through "EXPENDITURES;" on line 8
Insert: "TO PROVIDE FOR A COUNTY WITH A BELOW-AVERAGE PROPERTY TAX MILL VALUE A GUARANTEED VALUE FOR MILLS LEVIED IN SUPPORT OF THE COUNTY RETIREMENT LEVY FOR DISTRICTS;"

2. Title, page 1, line 12.
Following: "MILLS;"
Insert: "TO ABOLISH THE EDUCATION TRUST FUND ACCOUNT; TO INSTITUTE A 10 PERCENT EDUCATION SURTAX ON INCOME;"

3. Title, page 2, lines 3 and 4.
Following: "PAYMENTS;"
Strike: remainder of line 3 through "AMOUNTS;" on line 4

4. Title, page 2, line 13.
Following: "2-7-504,"
Insert: "15-1-501,"
Following: "15-10-412,"
Insert: "15-35-108,"

5. Title, page 2, line 16.
Strike: "20-7-442,"

6. Title, page 2, line 19.
Strike: "20-9-334,"

7. Title, page 2, lines 20 and 21.
Following: "20-9-501,"
Strike: remainder of line 20 through "20-10-145," on line 21
Following: "23-5-1027,"
Strike: "AND"
Insert: "90-1-108, 90-6-202, 90-6-212, AND"

8. Title, page 2, line 23.
Following: line 22
Insert: "20-9-513,"
Following: "AND"
Strike: "20-10-146,"
Insert: "90-6-211,"

9. Page 3, line 21 through page 4, line 11.
Strike: page 3, line 21, through page 4, line 11, in their entirety
Insert: " The legislature also determines to equalize funding for retirement costs by providing a guaranteed property tax mill value for those counties with a mill value per ANB less than the statewide mill value per ANB. The superintendent of public instruction is required to adopt rules to implement distribution of guaranteed tax base aid as provided in [sections 60 through 63]. It is intended that the rules adopted ensure the eligibility of the requesting school districts and the accountability of the districts for the guaranteed tax base aid payments they receive."

10. Page 4, lines 23 and 24.
Following: "[sections"
Strike: "57 through 62"
Insert: "53 through 59"

11. Page 5, lines 15 and 16.
Strike: "combined"
Following: "amount"
Strike: remainder of line 15 through "reimbursement" on line 16

12. Page 15, line 20.
Following: line 19
Insert: "Section 4. Section 15-35-108, MCA, is amended to read:
"15-35-108. Disposal of severance taxes. Severance taxes

collected under this chapter must be allocated according to the provisions in effect on the date the tax is due under 15-35-104. Severance taxes collected under the provisions of this chapter are allocated as follows:

(1) To the trust fund created by Article IX, section 5, of the Montana constitution, 50% of total coal severance tax collections. The trust fund moneys shall be deposited in the fund established under 17-6-203(5) and invested by the board of investments as provided by law.

(2) Starting July 1, 1987, and ending June 30, 1993, 12% of coal severance tax collections are allocated to the highway reconstruction trust fund account in the state special revenue fund.

(3) Coal severance tax collections remaining after the allocations provided by subsections (1) and (2) are allocated in the following percentages of the remaining balance:

(a) ~~20% to the state special revenue fund to the credit of the education trust fund account and~~ 17.5% to the credit of the local impact account. Unencumbered funds remaining in the local impact account at the end of each biennium are allocated to the ~~education trust fund account~~ state special revenue fund for state equalization aid to public schools of the state.

(b) ~~10%~~ 30% to the state special revenue fund for state equalization aid to public schools of the state;

(c) 1% to the state special revenue fund to the credit of the county land planning account;

(d) 1 % to the credit of the renewable resource development bond fund;

(e) after June 30,1991, 5% to a nonexpendable trust fund for the purpose of parks acquisition or management, protection of works of art in the state capitol, and other cultural and aesthetic projects. Income from this trust fund shall be appropriated as follows:

(i) 1/3 for protection of works of art in the state capitol and other cultural and aesthetic projects; and

(ii) 2/3 for the acquisition, development, operation, and maintenance of any sites and areas described in 23-1-102;

(f) 1% to the state special revenue fund to the credit of the state library commission for the purposes of providing basic library services for the residents of all counties through library federations and for payment of the costs of participating in regional and national networking;

(g) 1/2 of 1% to the state special revenue fund for conservation districts;

(h) 1 % to the debt service fund type to the credit of the water development debt service fund;

(i) 2% to the state special revenue fund for the Montana Growth Through Agriculture Act;

(j) all other revenues from severance taxes collected under

the provisions of this chapter to the credit of the general fund of the state.""
Renumber: subsequent sections

13. Page 16, line 8.
Following: "20-9-333;"
Insert: ";"

14. Page 16, line 14.
Following: "~~20-9-501~~"
Insert: "(iii) the high school transportation fund provided for in 20-10-143; and
(iv) the elementary and high school district retirement fund obligations provided for in 20-9-501"

15. Page 18, line 4.
Strike: "55"
Insert: "51"

16. Page 23, lines 5 through 7.
Following: "of"
Strike: remainder of line 5 through "20-9-347" on line 7
Insert: "guaranteed tax base aid for county retirement levy obligations in accordance with [sections 60 through 63]"

17. Page 25, line 13.
Strike: "or"
Following: "~~20-10-146~~"
Insert: ", or 20-10-146"

18. Page 32, line 23.
Following: "schedules"
Insert: "and the per-ANB amount of guaranteed tax base aid as provided in [sections 60 through 63]"

19. Page 33, line 23.
Following: "schedules"
Insert: "and the per-ANB amount of guaranteed tax base aid as provided in [sections 60 through 63]"

20. Page 38, line 17.
Following: line 16
Insert: " (5) "Transportation bonus payment" is the provision of 66 2/3% state financing of the on-schedule transportation amount as provided by the transportation provisions of the school laws. When an eligible pupil is entitled to transportation, the enlarged district is entitled to the transportation bonus payment for the eligible pupil for a period of 3 years. The payment must be made from the state

transportation aid account. When the eligible pupil rides a bus providing transportation for ineligible pupils, the 66 2/3% state financing of the on-schedule amount for this payment must be prorated to provide financing for the eligible pupil."

21. Page 47, line 14.
Following: "~~do not~~"
Insert: "do not"

22. Page 47, line 17.
Strike: "and"
Insert: "or"

23. Page 48, lines 12 through 24.
Strike: section 19 in its entirety
Renumber: subsequent sections

24. Page 49, line 7.
Strike: "The"
Insert: "Except as provided in subsections (3) and (4), the"

25. Page 50, line 8.
Strike: "or"

26. Page 50, line 11.
Following: "section]"
Strike: "."
Insert: "; or
(c) any amount received as a general bonus payment under 20-6-401.
(4) The limitation of subsection (1) does not apply when the amount earmarked as cash reserve is $10,000 or less."

27. Page 54, line 18.
Strike: "and"

28. Page 55, line 5.
Following: "(c)"
Insert: "the county tax in support of the county's high school transportation obligation;
(d) the county tax in support of the elementary and high school district retirement obligations; and
(e)"

29. Page 61, line 10.
Following: "~~manner~~"
Insert: "by an additional voted levy and other revenue,"

30. Page 67, lines 15 and 16.
Following: "amount"
Strike: remainder of line 15 through "20-9-347" on line 16

31. Page 67, lines 23 and 24.
Following: "fund"
Strike: remainder of line 23 through "fund," on line 24

32. Page 68, lines 4 and 5.
Following: "amount"
Strike: remainder of line 4 through "reimbursement" on line 5
Insert: ";
(c) when a district's final approved budget amounts within the general fund and retirement fund for personnel costs exceed 80% of the general fund and retirement fund expenditures for personnel costs adjusted for inflation, as defined in 15-30-101, for school fiscal year 1989 and the previous year; or
(d) when a district had an average of combined expenditures in school fiscal years 1988 and 1989 from its general fund and comprehensive insurance fund in an amount greater than the maximum general fund budget allowed by this section, in which case the maximum general fund budget of the district is limited to the average of the combined general fund and comprehensive insurance fund expenditures for school fiscal years 1988 and 1989 until that amount does not exceed 117% of the district's foundation program amount"

33. Page 68, line 14.
Strike: "$30,439"
Insert: "$29,455"

34. Page 68, line 17.
Strike: "$30,439"
Insert: "$29,455"

35. Page 68, line 18.
Strike: "$1,272"
Insert: "$1,231"

36. Page 68, line 23.
Strike: "$49,893"
Insert: "$48,281"
Strike: "$1,272"
Insert: "$1,231"

37. Page 69, line 1.
Strike: "$41,888"
Insert: "$40,535"

38. Page 69, line 2.
Strike: "$1,272"
Insert: "$1,231"

39. Page 69, line 6.
Strike: "$66,878"
Insert: "$64,717"
Strike: "$796.70"
Insert: "$770.93"

40. Page 69, line 14.
Strike: "$2,956"
Insert: "$2,859.58"
Strike: "$2.87"
Insert: "$2.78"

41. Page 69, line 18.
Strike: "$2,783"
Insert: "$2,693"

42. Page 69, line 19.
Strike: "$2.62"
Insert: "$1.52"

43. Page 69, line 22.
Strike: "$2,259"
Insert: "$2,382.70"

44. Page 70, line 13.
Strike: "$183,751"
Insert: "$178,113"

45. Page 70, line 15.
Strike: "$7,656"
Insert: "$7,421.04"

46. Page 70, line 16.
Strike: "$41.76"
Insert: "$40.48"

47. Page 70, line 20.
Strike: "$6,988"
Insert: "$6,774.32"

48. Page 70, line 21.
Strike: "$41.76"
Insert: "$40.48"

49. Page 70, line 24.
Strike: "$4,483"
Insert: "$4,345.61"

50. Page 70, line 25.
Strike: "$6.99"
Insert: "$6.78"

51. Page 71, line 3.
Strike: "$3,784"
Insert: "$3,667.87"

52. Page 71, line 4.
Strike: "$3.84"
Insert: "$3.72"

53. Page 71, line 7.
Strike: "$3,400"
Insert: "$3,295.66"

54. Page 71, line 8.
Strike: "71"
Insert: "68"

55. Page 71, line 11.
Strike: "$3,188"
Insert: "$3,090.94"

56. Page 82, line 22 through page 83, line 14.
Strike: section 37 in its entirety
Renumber: subsequent sections

57. Page 83, lines 22 and 23 .
Following: "purposes of"
Strike: remainder of line 22 through "districts" on line 23
Insert: "payment of guaranteed tax base aid"

58. Page 84, line 6.
Strike: "retirement fund reimbursement"
Insert: "guaranteed tax base aid"

59. Page 85, line 1.
Strike: subsection (f) in its entirety
Renumber: subsequent subsections

60. Page 85, line 3.
Strike: "54"
Insert: "50"

61. Page 86, lines 14 and 15.
Following: "its"
Strike: remainder of line 14 through "and" on line 15
Following: "amount" on line 15
Insert: "and to each county distribution of its guaranteed tax base aid"

62. Page 87, line 17.
Following: "~~receive~~"
Insert: "or county"

63. Page 87, line 23.
Following: "amount"
Insert: "and a county's guarnateed tax base aid"

64. Page 87, line 24.
Strike: "each district's"
Insert: "the"

65. Page 87, line 25.
Following: "entitlement"
Insert: "of each district or county"

66. Page 88, line 3.
Strike: "district's amount"
Insert: "entitlement of each district or county"

67. Page 88, line 9.
Strike: "each district's"
Insert: "the"
Following: "entitlement"
Insert: "of each district and county"

68. Page 88, lines 10 and 11.
Following: "aid"
Strike: remainder of line 10 through "program" on line 11

69. Page 88, line 19.
Following: "districts"
Insert: "and counties"

70. Page 88, line 23.
Following: "district"
Insert: "or county"

71. Page 88, line 24.
Following: "of the"
Insert: "respective county or"

72. Page 91, lines 7 through 9.
Strike: subsection (2) in its entirety
Renumber: subsequent subsection

73. Page 91, line 13.
Following: "aid"
Strike: "to"
Insert: "in support of the foundation program of"

74. Page 91, line 14.
Following: "aid"
Insert: "in support of the foundation program"

75. Page 91, lines 22 and 23.
Following: "and the"
Strike: remainder of line 22 through "20-9-347" on line 23
Insert: "guaranteed tax base aid required under [sections 60 through 63]"

76. Page 92, line 2.
Strike: "retirement"
Insert: "guaranteed tax base aid"

77. Page 92, line 19.
Following: "district"
Insert: ";
(e) severance pay for district employees"

78. Page 94, lines 16 and 17.
Following: "personnel"
Strike: remainder of line 16 through "personnel," on line 17

79. Page 98, line 12.
Following: line 11
Insert: " (3) When the final retirement fund budget has been adopted, the county superintendent shall establish the levy requirement by:
(a) determining the sum of the ~~moneys~~ money available to reduce the retirement fund levy requirement by adding:
(i) any anticipated ~~moneys~~ money that may be realized in the retirement fund during the ensuing school fiscal year, including anticipated revenue from ~~vehicle~~ property taxes and fees imposed under 23-2-517, 23-2-803, 61-3-504(2), 61-3-521, ~~and~~ 61-3-537, and 67-3-204;
(ii) net proceeds taxes ~~for interim production and new production, as defined in 15-23-601~~; and
(iii) any cash available for reappropriation as determined by subtracting the amount of the end-of-the-year cash balance earmarked as the retirement fund cash reserve for the ensuing

school fiscal year by the trustees from the end-of-the-year cash balance in the retirement fund. The retirement fund cash reserve ~~shall~~ may not be more than 35% of the final retirement fund budget for the ensuing school fiscal year and ~~shall~~ must be used for the purpose of paying retirement fund warrants issued by the district under the final retirement fund budget.

(b) subtracting the ~~total of the moneys~~ money available for reduction of the levy requirement, as determined in subsection (3)(a), from the budgeted amount for expenditures in the final retirement fund budget.

(4) The county superintendent shall:

(a) total the net retirement fund levy requirements separately for all elementary school districts, all high school districts, and all community college districts of the county, including any prorated joint district or special education cooperative agreement levy requirements; and-

~~(b) reduce the total retirement fund levy requirements of elementary school districts and high school districts by the amount available in state retirement equalization aid as calculated and distributed under the provisions of 20-9-532; and~~

~~(c)~~ (b) report each ~~such~~ levy requirement to the county commissioners on the second Monday of August as the respective county levy requirements for elementary district, high school district, and community college district retirement funds.

(5) The county commissioners shall fix and set ~~such~~ the county levy in accordance with 20-9-142.

(6) The net retirement fund levy requirement for a joint elementary district or a joint high school district ~~shall~~ must be prorated to each county in which a part of ~~such~~ the district is located in the same proportion as the district ANB of the joint district is distributed by pupil residence in each ~~such~~ county. The county superintendents of the counties affected shall jointly determine the net retirement fund levy requirement for each county as provided in 20-9-151.

(7) The net retirement fund levy requirement for districts that are members of special education cooperative agreements ~~shall~~ must be prorated to each county in which ~~such~~ the district is located in the same proportion as the budget for the special education cooperative agreement of the district bears to the total budget of the cooperative. The county superintendents of the counties affected shall jointly determine the net retirement fund levy requirement for each county in the same manner as provided in 20-9-151 and fix and levy the net retirement fund levy for each county in the same manner as provided in 20-9-152."

80. Page 98, line 12 through page 115, line 1.
Strike: sections 45 through 50 in their entirety
Renumber: subsequent sections

81. Page 115, line 21.
Following: "20-9-343."
Insert: "The net revenue is statutorily appropriated, as provided in 17-7-502, to the superintendent of public instruction."

82. Page 115, line 25.
Following: line 24
Insert: "Section 45. Section 90-1-108, MCA, is amended to read:

"90-1-108. County land planning assistance. (1) The department of commerce shall annually distribute the funds appropriated to it from the county land planning account. Each county shall be allotted $3,000. After this disbursement has been made, 40% of the balance in the account shall be apportioned to the counties according to the ratio of each county's land area to the total land area of the state and 60% of the balance shall be apportioned to the counties according to each county's portion of the total population of the state. If a multijurisdictional planning board has been established in the county, it may receive and expend part or all of the funds allocated to that county.

(2) Counties, cities, or joint planning boards receiving funds under this section shall use such funds for land planning purposes, which include but are not limited to comprehensive planning, economic development planning, and capital improvements planning.

(3) At the end of each fiscal year, every local governing body and planning agency receiving funds under this section shall provide an accounting of how the money was spent, in a form acceptable to the department of commerce. Surplus funds may be accumulated and rebudgeted for the purposes stated in subsection (2), except that funds rebudgeted by a local governing body or planning agency may not exceed the total revenue received under subsection (1) in the year immediately prior to the budget year. Any excess funds shall revert to the ~~education trust fund account~~ state special revenue fund for state equalization aid to public schools of the state at the end of each odd-numbered fiscal year, beginning in June ~~1987~~ 1991."

Section 46. Section 90-6-202, MCA, is amended to read:

"90-6-202. Accounts established. (1) There is within the state special revenue fund a local impact account. Moneys are payable into this account under 15-35-108. The state treasurer shall draw warrants from this account upon order of the coal board.

(2) There is within the state special revenue fund a coal area highway improvement account.-

~~(3) There is within the nonexpendable trust fund an education trust fund account.~~"

Section 47. Section 90-6-212, MCA, is amended to read:

"90-6-212. Local impact account -- disposition of loan

repayments, interest, and unexpended balances. (1) The money derived from loans made pursuant to this part, including interest thereon, must be deposited to the credit of the local impact account created in 90-6-202.

(2) The unexpended money in the local impact account must be invested by the board of investments as provided by statute. Interest and earnings must be deposited to the credit of the ~~education trust fund account~~ state special revenue fund for state equalization aid to public schools of the state.

(3) The unexpended balance in the local impact account at the end of each biennium must be deposited to the credit of the ~~education trust fund account~~ state special revenue fund for state equalization aid to public schools of the state.""

83. Page 117, lines 14 through 16.
Strike: "Retirement" on line 14 through "balances" on line 16
Insert: "Comprehensive insurance fund balance"

84. Page 117, line 16.
Strike: "(1)"

85. Page 117, line 18.
Following: first "district"
Strike: remainder of line 18

86. Page 117, lines 21 through 24.
Strike: subsection (2) in its entirety

87. Page 118, line 18.
Following: line 17
Insert: "distance learning"

88. Page 118, line 20.
Following: line 19
Insert: "distance learning"

89. Page 119, line 25.
Strike: "57 through 62"
Insert: "53 through 59"

90. Page 120, line 2.
Strike: "58"
Insert: "54"

91. Page 120, line 22.
Strike: "63"
Insert: "59"

92. Page 123, lines 12 and 13.

Strike: "57 through 62"
Insert: "53 through 59"

93. Page 123, line 14.
Following: line 13
Insert: " NEW SECTION. Section 60. Definitions. As used in [sections 60 through 63], the following definitions apply:

(1) "County mill value per elementary ANB" or "county mill value per high school ANB" means the current taxable valuation of all property in the county divided by 1,000, with the quotient divided by the total county elementary ANB count or the total county high school ANB count used to calculate the elementary school districts' and high school districts' current year foundation program amounts.

(2) "Statewide mill value per elementary ANB" or "statewide mill value per high school ANB" means the current taxable valuation of all property in the state divided by 1,000, with the quotient divided by the total state elementary ANB count or the total state high school ANB count used to calculate the elementary school districts' and high school districts' current year foundation program amounts.

NEW SECTION. Section 61. Eligibility to receive guaranteed tax base aid. If the county mill value per elementary ANB or high school ANB is less than the corresponding statewide mill value per ANB, the county may receive guaranteed tax base aid based on the number of mills levied in the county in support of the retirement fund budgets of the respective elementary or high school districts in the county.

NEW SECTION. Section 62. Amount of guaranteed tax base aid -- reversion. (1) The amount of guaranteed tax base aid per ANB that a county may receive in support of the retirement fund budgets of the elementary school districts in the county is the difference between the county mill value per elementary ANB and the statewide mill value per elementary ANB, multiplied by the number of mills levied in support of the retirement fund budgets of the elementary districts in the county.

(2) The amount of guaranteed tax base aid per ANB that a county may receive in support of the retirement fund budgets of the high school districts in the county is the difference between the county mill value per high school ANB and the statewide mill value per high school ANB, multiplied by the number of mills levied in support of the retirement fund budgets of the high school districts in the county.

(3) Guaranteed tax base aid provided to any county under this section is earmarked to finance the fund or portion of the fund for which it is provided. If the actual expenditures from the fund or portion of the fund for which guaranteed tax base aid is earmarked are less than the amount budgeted, the guaranteed tax base aid reverts in proportion to the amount budgeted but not

expended. If a county receives more guaranteed tax base aid than it is entitled to, the excess must be returned to the state as required by 20-9-344.

NEW SECTION. Section 63. Duties of superintendent of public instruction. (1) The superintendent of public instruction shall administer the distribution of guaranteed tax base aid by:

(a) providing each county superintendent, by June 1 of each year, with the statewide and county mill values per ANB for use in calculating the guaranteed tax base aid available for the ensuing school fiscal year;

(b) requiring each county that qualifies and applies for guaranteed tax base aid to report to the county superintendent all budget and accounting information required to administer the guaranteed tax base aid;

(c) keeping a record of the complete data concerning appropriations available for guaranteed tax base aid and the entitlements for such aid of the counties that qualify;

(d) distributing the guaranteed tax base aid entitlement to each qualified county from the appropriations for that purpose.

(2) The superintendent shall adopt rules necessary to implement [sections 60 through 63].

Section 64. Section 15-1-501, MCA, is amended to read:

"15-1-501. Disposition of ~~moneys~~ money from certain designated license and other taxes. (1) The state treasurer shall deposit to the credit of the state general fund all ~~moneys~~ money received by him from the collection of:

(a) fees from driver's licenses, motorcycle endorsements, and duplicate driver's licenses as provided in 61-5-121;

(b) electrical energy producer's license taxes under chapter 51;

(c) severance taxes allocated to the general fund under chapter 36;

(d) liquor license taxes under Title 16;

(e) telephone ~~{company}~~ license taxes under chapter 53; and

(f) inheritance and estate taxes under Title 72, chapter 16.

(2) All ~~moneys~~ money received from the collection of income taxes under chapter 30 of this title, ~~shall~~ not including the education surtax under [section 65], must be deposited as follows:

(a) ~~58.2%~~ 56.4% to the credit of the state general fund;

(b) 10% to the credit of the debt service account for long-range building program bonds as described in 17-5-408; and

(c) ~~31.8%~~ 33.6% to the credit of the state special revenue fund for state equalization aid to the public schools of Montana as described in 20-9-343.

(3) All ~~moneys~~ money received from the collection of

corporation license and income taxes under chapter 31 of this title, except as provided in 15-31-702, ~~shall~~ must be deposited as follows:

(a) 64% to the credit of the state general fund;

(b) 11% to the credit of the debt service account for long-range building program bonds as described in 17-5-408; and

(c) 25% to the credit of the state special revenue fund for state equalization aid to the public schools of Montana as described in 20-9-343.

(4) All money received from the collection of the education surtax under [section 65] must be deposited to the credit of the state special revenue fund for state equalization aid to the public schools of Montana as described in 20-9-343.

~~(4)~~ (5) The state treasurer shall also deposit to the credit of the state general fund all ~~moneys~~ money received by him from the collection of license taxes, fees, and all net revenues and receipts from all other sources under the operation of the Montana Alcoholic Beverage Code.

~~(5)~~ (6) After the distribution provided for in 15-36-112, the remainder of the oil severance tax collections ~~shall~~ must be deposited in the general fund."

NEW SECTION. Section 65. Education surtax. In addition to the amount of tax liability computed as required in 15-30-103, each person filing a Montana individual income tax return shall add as an education surtax 10% of the tax liability."

94. Page 123, line 15.
Following: "20-9-352,"
Insert: "20-9-513,"
Strike: "20-10-146,"
Insert: "90-6-211,"

95. Page 123, line 18.
Strike: "$56,807,000"
Insert: "$20 million"

96. Page 123, line 21.
Strike: "55"
Insert: "51"

97. Page 123, line 22.
Strike: line 22 in its entirety

98. Page 123, line 25 through page 124, line 9.
Strike: subsections (2) and (3) in their entirety
Renumber: subsequent subsections

99. Page 124, line 18.
Strike: "58"

Insert: "54"

100. Page 124, line 24.
Strike: "56"
Insert: "52"

101. Page 125, line 5.
Following: line 4
Insert: "(6) Any money remaining in the education trust fund account, established in 90-6-202(3), and the vocational-technical center and adult basic education account, as established in 20-9-513, as of June 30, 1989, is appropriated to the superintendent of public instruction for the fiscal year ending June 30, 1991, for state equalization aid to the public schools."

102. Page 125, line 6.
Following: line 5"
Insert: "(1)"
Strike: "54"
Insert: "50"
Strike: "55"
Insert: "51"

103. Page 125, line 8.
Strike: "54"
Insert: "50"
Strike: "55"
Insert: "51"

104. Page 125, line 9.
Following: line 8
Insert: "(2) [Sections 60 through 63] are intended to be codified as an integral part of Title 20, chapter 9, and the provisions of Title 20 apply to [sections 60 through 63].
(3) [Section 65] is intended to be codified as an integral part of Title 15, chapter 23, part 7, and the provisions of Title 15, chapter 23, part 7, apply to [section 65]."

105. Page 125, line 10.
Strike: "37, 38(1)"
Insert: "36, 37(1)"

106. Page 125, line 11.
Following: "(5),"
Strike: remainder of line 11 through "69"
Insert: "38 through 44, 49 through 51, 60 through 66, 68, 70, 71"

107. Page 125, line 16.

Following: "27,"
Strike: "56, and 65"
Insert: "45 through 48, 52, 67"

108. Page 125, line 18
Following: "Sections"
Strike: "38(2), 57 through 63"
Insert: "37(2), 53 through 59"

109. Page 125, line 20.
Following: "Applicability."
Insert: "(1)"
Strike: "54"
Insert: "50"

110. Page 125, line 24.
Following: line 23
Insert: "(2) [Section 64] applies to all tax revenue recorded on or after July 1, 1989, without regard to the time the tax accrued."

MINUTES

MONTANA SENATE
51st LEGISLATURE - SPECIAL SESSION

COMMITTEE ON EDUCATION AND CULTURAL RESOURCES

Call to Order: By Chairman H.W. Hammond, on July 6, 1989, at 9:00 a.m. in room 325

ROLL CALL

Members Present: Senator John Anderson, Senator Chet Blaylock, Senator Bob Brown, Senator Bill Farrell, Senator Joe Mazurek, Senator Dick Pinsoneault, Senator Pat Regan, Senator Dennis Nathe, and Senator H.W. Hammond

Members Excused: None

Members Absent: None

Staff Present: Dave Cogley, Legislative Council

Announcements/Discussion: None

HEARING ON HOUSE BILL 28

Presentation and Opening Statement by Sponsor:

Ted Schye, Representative, House District 18, opened stating that HB 28 originated in the House as his bill, but the way the bill was written now, it was not his bill anymore. Representative Schye explained that HB 28 was Representative Kadas's and Representative Ramirez's bill. Representative Schye stated that he did vote against the bill when it was in the House. He felt that maybe some things could be done to make HB 28 a better bill.

Testifying Proponents and Who They Represent:

Mike Kadas, Representative, House District 55, Missoula
Jack Ramirez, Representative, House District 87, Billings
Bill Boharski, Representative, House District 4, Kalispell
Wayne Phillips, Governor's Office

Proponents:

Representative Mike Kadas stated that the House wanted to send a bill back that would meet more of the Governor's demands than SB 26 did. He stated they used HB 28 to accomplish that. Representative Kadas stated that HB 28 would satisfy the court and it would satisfy the people of Montana to provide quality education for their children.

Representative Kadas stated that the bill was balanced and it would stay balanced, well into the future. Representative Kadas stated that in order to make it balance, they had to give up some things, such as the schedules. The schedules were not as high in this bill as they were in other bills. They tried to compensate for that with the guaranteed tax base. The levels of revenue were 100 mills and a 10% surcharge. He explained that the Senate passed the House a bill (SB 26) with those exact levels of funding. He explained that if the Senate took out either the 100 mills or the 10% surcharge, they would have to address one or two possibilities. 1.) Either lower the schedules more. He felt they were as low as they ought to go. 2.) They would go into the next biennium with an unfunded balance, which would create a deficit for the next biennium. He asked the Committee to keep the schedules at the level they were and to keep the funding at the level it was.

Representative Kadas explained that the guaranteed tax base was based on the statewide average value per ANB, per mill. He explained that a mill would raise $18 on the average for an elementary child in the state of Montana. (Representative Kadas gave the example of his school, District #1 in Missoula) The district value of 1 mill, which was $65,000, is divided by all the elementary ANB to give about $11.70 per ANB per mill. Our taxable value would bring them $11.70 per ANB and the statewide taxable value would bring $18 per ANB per mill. He stated that this showed his district was a poor district. It was harder to raise dollars than it is for the average district in Montana. He stated that a guaranteed tax base puts all the poor districts on a statewide average basis. He stated that the same equation was used for high schools and it would result in $43 per ANB, per mill.

Representative Kadas explains the spreadsheet (SEE EXHIBIT 1). He stated that the spreadsheet had two

supplements, the first was the budget information and the second appendix was the mill levy information. He stated that if your elementary district was below $18 it was a poor district and if it was above $18 it was a wealthy district. He explained that if it was below $18, it was going to get a state subsidy under the guaranteed tax base. If it was above $18, it wouldn't get a subsidy. It would go on its own tax base.

Representative Kadas used a large visual graft board to explain how the state is equalized today verses what HB 28 does compared to the other bills that have been previously presented. Representative Kadas stated that everything in HB 28 represents the permissive levy and the captive level which are driven by the schedule amount.

Representative Kadas explained that the capping mechanism was phased in. He said in the first year, for every percentage that a district goes over 153% of the proposed schedules, you would lose 1% of the amount. For example, if a district was at 160% of the schedules, that would mean you were 7% over 153% (160-153=7). A district would lose 7% of that amount which was above 153%. He explained in the second year, you would lose 1 1/2%. Instead of losing 7%, you would lose 10 1/2 %. In the third year, you would lose 2% for every percentage that you went over and that would mean the state would recapture 14%. Representative Kadas said, "You can see how that is going to discourage higher spending. It's a capping mechanism based on spending. The more you spend the more that gets recaptured." He stated that the recaptured money goes back to the foundation program. He said that a poor district could get recaptured just as easily as a wealthy district could. He said this mechanism was based on spending not wealth.

Representative Kadas stated that the bill would meet the wealth neutrality test, because when you use the guaranteed tax base, every mill that's levied, the first $18 of that mill, was considered equalized. He said whether that mill was levied by a wealthy district or a poor district, it would equalize a lot more dollars. Representative Kadas stated that the other alternative that they had was to bring up the schedules. But, he stated that the state has to live within its means. He believes that a guaranteed tax base offers more equalization than bringing the schedules up to 95%. A local district, if they were to make an effort, would be able to provide an average education for their children.

Representative Ramirez reiterated what Representative Kadas just stated. Representative Ramirez said that when his HB 39 was first introduced, it was set at 95 mills and a 5% surtax. He said that would balance as well but it also had lower schedules. He stated that the way HB 28 read now (with the Kadas/Ramirez amendments), the bill was at 100 mills with a 10% surtax. HB 28 was still in balance and the schedules were higher.

Representative Ramirez used a large visual graft to explain mechanics of the bill. There was a permissive levy that would fund up to 100% of 1988 districts' general fund expenditures. He said this would mean that school districts in the state would be funded with 100% of the money spent in 1988 without having to use a voted levy. He felt that this was a very important point in the acceptability of the plan.

Representative Ramirez explained that he thought this plan would be more acceptable to the court. He said that you should give this procedure some time to work because they were trying to accelerate the low spending districts by subsidizing their mill. Representative Ramirez stated that this plan would decelerate the high spending districts, by penalizing them not for wealth, but for spending over the accepted level.

Representative Ramirez went on to say that he would like to see the Senate add an appropriation to the bill. He said the appropriation would hire a legal council to be appointed by the Legislature, to present the Legislatures point of view, if HB 28 would happen to be passed. He explained that there were a lot of factors that have gone into HB 28 that were not going to be presented to the Supreme Court. Representative Ramirez said, "I think we need an advocate for our point of view."

In an addition, Representative Ramirez stated that this was the only possible way they could propose an equalized balanced program, short of the dreaded sales tax. He said they could not get a plan through the Governor's office that was not balanced.

Representative Boharski stated that this was the most cost effective way to solve the school equalization problem. He proposed that the 10% surcharge would be removed from the bill. He stated that currently the schedules

were at 83% of what was spent in 1988. He said if you would remove the 10% surcharge, you would bring those schedules down to an even 80%. Representative Boharski said that he would be surprised if the Supreme Court was not satisfied with 80% of the schedules being funded.

Representative Boharski stated a second reason to amend the 10% income tax surcharge. He felt the state of Montana could not afford to increase the taxes in Montana. (Representative Boharski submitted a technical amendment to limit the powers of the Board of Public Education.) He said the Board's standards were going to increase the costs of this basic system of education. He stated as the cost goes up, the state share goes up too. Representative Boharski said that they need to keep all bodies of administration from changing the rules on the legislature and obligating us to pay for the changes. (SEE EXHIBIT 2).

Wayne Phillips stated that this was a long term solution in solving the school equalization problem. He felt HB 28 was a step in the right direction. He also stated that the bill was balanced. Mr. Phillips went on to explain some the deficiencies in the bill. 1.) In 1987, the Legislature passed a 10% surtax and the people of Montana were told the surtax was temporary. The Governor agreed with the Legislature, during the regular session and took the surtax off. He said now the Committee had a bill before them that would call for a permanent increase in income taxes. He said, "It's labeled a surtax but it is a permanent increase in taxes. That is put on top of what is some of the highest marginal rates in the United States." Mr. Phillips stated that there was a minimum of 130 actual mills mandated in this bill. He said that the Governor believes 85 mills was an appropriate level.

Next Mr. Phillips addressed the caps. His concern was if the high spending schools continued to grow at a rapid rate, you would continue to cap it at current levels. Mr. Phillips said, "We also encourage you to take out the exceptions to the caps, to not allow a variance in those caps."

Testifying Opponents and Who They Represent:

Betty Lou Kasten, Representative, House District 28
Jack Copps, Deputy Superintendent of OPI
Pat Melby, School Districts that were plaintiffs in the under-funded lawsuit

Tom Bilodeau, MEA
Fritz Daily, Representative, House District 69
Terry Minow, Montana Federation of Teachers
Kay McKenna, Lewis and Clark County Superintendent of Schools
Cecil Weeding, Senator, Senate District 14
John Cobb, Representative, House District 42
Claudette Morton, Executive Secretary to the Board of Public Education
Bruce Moerer, Montana School Boards Association
Chip Erdmann, 100 rural school districts
Stan Bradshaw, Montana State Audobon Council
Bob Van Der Vere, representing himself
Jess Long, School Administrators of Montana
Rod Svee, Superintendent of Hardin Schools
Del Gage, Senator, Senate District 5
Dale Zorn, Superintendent of Shelby Schools
Janelle Fallan, Montana Petroleum Association

Opponents:

Representative Betty Lou Kasten stated that when she was first elected, her people told her no new taxes. She stated she did like the 10% surtax, but it did demonstrate the ability to pay. She stated she disliked the 100 statewide mills and that it does not demonstrate an ability to pay. She said the counties she represents were not rich counties. Representative Kasten said, "They do not have industry nor independent wealth and yet they will pay heavily in the number of mills." She stated that in many instances, many of the rural schools in Montana are doubling expenses with HB 28. She stated this bill did not address opportunity because the small schools in Eastern Montana would have to depend on the larger schools for telecom classes. She stated that transportation was not addressed in HB 28 and that was a high cost for rural schools in Eastern Montana.

Jack Copps explained that the Office of Public Instruction stands as a reluctant opponent. He stated that it was time to work together and fund education at the highest possible level and reduce the risk of refusal by the Supreme Court. Mr. Copps explained that this bill was not as good as SB 26 but it was a beginning to solve the school funding problem. Mr. Copps stated that this bill left the State with a disparity problem. He explained that if the Committee did not included the 10% surtax, a greater disparity would be the result. He

said, the bill funds the schedules at 83% and if the 10% surtax was not included in the bill, the schedules would fall down to 79% of 1988 expenditures.

Pat Melby stated if the House amendments were stripped off the bill and it went back to the original form, he would vigorously support the bill. Mr. Melby stated that he opposed this bill because it did not address the central issues. Mr. Melby disagreed with the proponents who said HB 28 would provide for wealth neutrality. He stated it may reduce the differences in wealth, but there would still remain extremely large differences in wealth among the districts. He said the problem was not resolved at all. Mr. Melby stated that this would not meet the Supreme Court challenge. He felt that if there would be a bill, that would be easy to challenge the Supreme Court, he urged the Committee to pass HB 28 without the House amendments.

Mr. Melby suggested how to make HB 28 better. HB 28 funds the schedules with the same amount as 83% of 1988 general fund expenditures. He felt that after the first year, the average value at the mill levy for ANB, was going to change and they would have no idea what the personal property tax was going to do to the tax base of the various counties. If the level of schedules were high enough, the use of a cap to further control the disparity for per pupil spending, should be considered. He felt the Legislature should continue to consider changing the permissive levy to a mandatory levy to ensure that the disparity was eliminated.

He said that there were 179 schools with personnel costs exceeding 80% of their general fund. He said that the way the amendment was written, the school district could avoid the recapture by increasing their personnel costs on the 80% level. He felt the Legislature should consider assuming all of the retirement costs. He stated that this was one of the most glaring examples of taxpayer inequity, in all of the school funding system. He said the guaranteed tax base mitigates it, but it does not eliminate it. He said that the Legislature should consider raising the value of the guaranteed mill from the average to some higher levels. He said that there are many things that need to be done to improve the bill. Mr. Melby said that it did not meet the Constitutional requirement for equalization and that they would be forced to take it back to court.

Tom Bilodeau stated that there were five points why they would not support HB 28. 1.) This proposal under-

funds the schools. He said the state money would provide only 81% to 83% of total expenditures at a 1988 fiscal year wealth. He stated that they have ignored the inflation factor. 2.) Guaranteed tax base proposal was a proposal that mathematically fits the test for equity, at the sufficient funding level. He felt the problem with the guaranteed tax base was that they had no historical experience. We know what the foundation program will do. He said they know what happens when you continue under a system that they are familiar with. Mr. Bilodeau said, "By going to the guaranteed tax base, we are going to a world of guesses." 3.) He said there was a lack of a solid cap and it would not pass the constitutional test. Without a solid cap, these spending disparities, are likely to grow in the future. 4.) This bill does damage to high spending and high taxable value district. He said they didn't believe they have to create losers in this process. He said they should be able to minimize losers in a compromise and the bill is not a compromise.

Representative Fritz Daily stated that he had an amendment in the bill and he wanted to explain what the amendment did. He said the amendment allows a school district to exceed the caps if their personnel costs exceed 80% of their general fund budget.

Representative Daily said, "There's two things that must happen for the amendment to go in affect. Your personnel costs for `88 must be more than 80% of your general fund budget. It would not allow a district to play with their personnel costs and move them beyond that 80% figure." Representative Daily stated that they were talking about `88 figures and by the time the bill goes into affect, it will 1990-1991. He said that what he tried to do was prevent the destruction of some school districts in Montana. He stated that there were two kinds of winners and losers in this process. 1.) Taxpayers win and lose in this process. 2.) Children also win and lose in this process. He stated that if they couldn't allow districts to spend at least at their current levels that they're spending at right now, you would hurt several districts in Montana.

Representative Daily said that his school district has 10 schools. They had already eliminated elementary band and all elementary athletics. He said the teaching staff has gone from 600 to about 370. The Butte School

District teachers do not make more money than the other AA schools teachers in Montana. He explained that the reason their personnel costs were high, was because the majority of their teachers were at the top end of the salary schedule. Representative Daily said of 370 teacners in his district, over 150 were eligible, at the present time, for teachers retirement. He said 60% of Butte's teachers had masters degrees. He stated, "Why should they be punished for that." He said he got the idea for the amendment from the Governor. Representative Daily said the Governor had proposed that a school district could exceed their cap by 104%. He stated you could spend what you were spending plus 4%. He stated that his district was a high cost district but they were not a high spending district.

Terry Minow handed in written testimony. (SEE EXHIBIT 3).

Kay McKenna stated that she could support the 100 mills, the oversight committee that would be appointed to study the other school funds, and the guaranteed tax base. In an addition, Ms. McKenna felt that she could support the 180 days for school on the whole and she regarded HB 28 as a tax bill not a school bill. She stated that the bill would decrease revenues to schools because of the decreasing mill levy value.

Senator Cecil Weeding stated that he represented the largest and most sparsely populated district in the state of Montana. He felt that this bill was not equitable nor fair to the rural areas of Montana. Senator Weeding used a visual technique that came out of the Governor's proposal that showed the value per ANB of the various counties in Montana.

He then went on to explain that Garfield county did not have one single gain from the bill. He said they would loose anywhere from 33 on down 5 mills from this bill. He stated that his people were going to have to spend a lot of money to help equalize education. He explained that because of this bill, Rosebud County would be required to increase 43 addition mills. He stated that each mill would bring in $200,000 and that they were going send $8.6 million out of that district and pump it into the equalization program. He said they were going to leave those people 42 mills short, and then they were going to cap those schools and subject them to the recapture provision. He felt that the Legislature should look at pumping some coal trust monies into the equalization program and then go back in two years and find a more permanent solution.

Representative John Cobb stated that he wanted to discuss the guaranteed mills and offer another option. He said with the guaranteed mill, if you will have a low taxable value compared to the rest of the state, who would guarantee a part of that? One of the problems he saw was there was a large amount of money going to the wrong schools in Helena, Billings, or Great Falls. The people have a low taxable value, based mostly on homes, but they have a lot of income. Representative Cobb stated that the cities would have large mill decreases but they can turn around without raising any mills, put up $1 and they might receive $1 or $2 from the state for every dollar they put up. Most of the big schools could do that and most of the small schools couldn't. He suggested that you could have the guaranteed mill concept, but they would have to put the guaranteed mills by category on a taxable mill by each category. He stated that some may not like to see that happen because of two reasons. 1.) They may want to see some consolidation. 2.) It may be a tax shelter for small schools. Representative Cobb said, "We reduced schedules by category and maybe we should do the same with the guaranteed mill concept." He said that under HB 28, there would be about 213 districts that would receive guaranteed mills; if they went by category, there would be 329 districts that could receive guaranteed mills. Representative Cobb went on to say it was more of a philosophical question on who would get a guaranteed mill.

Claudette Morton stated that the Board of Public Education opposes equalizing education down. She stated that whatever the Legislature decision was, it would have a longterm ramification. She explained that when the quality of education goes down, the student test scores would go down. She asked the Committee to oppose HB 28 or significantly revise it.

Bruce Moerer reiterated what the previous opponents had stated. Mr. Moerer said that the level of funding needed to be increased or an alternative to increase the funding would be to make the permissive levy a mandatory levy. He explained that would reduce the disparity gap. The caps are better than the recapture mechanism above 153% only if the funding level is adequate. The caps are a percentage of the funding level and to have a cap with a clause or mechanism that holds those districts above the cap harmless, you still would need an adequate funding level to be able to equalize the education problem in Montana. Mr. Moerer also restated what Mr. Melby stated in previous

testimony about disparity. "The court did not say...that all you have to do is guarantee equal access to money. The guaranteed tax base does not automatically solve the disparities per pupil expenditures."

Chip Erdmann expressed that there would be a big impact in the rural districts of Montana. He said this bill contains the 7% increase in the schedules for the largest categories of elementary districts. He said that money would come from the smaller elementary districts and the high school districts. Mr. Erdmann explained that was a $9 million shift in funding for the larger schools, at the expense of the smaller schools. He stated that the Committee should not expect the larger schools are in favor of this plan.

Finally, Mr. Erdmann explained that he was concerned about the guaranteed tax base portion for the permissive levies. "We are getting away from the traditional foundation category system that they have had for funding schools." He said that by getting away from the traditional foundation system, they were going to fund those districts on an average statewide mill per ANB. He said that there would be no recognition of size disparities, based on location, distance, and for population.

Stan Bradshaw stated he was not here as an opponent or a proponent to HB 28. He explained that his main concern was the funding of parks acquisition and maintenance. On page 18, line 13, there was a very brief clause, which put a one-year cap on the parks acquisition and maintenance fund. This clause would reduce the amount of money available to the parks program by about $60,000. He asked the Committee to remove the clause starting on page 18, line 13.

Bob Van Der Vere explained that the Fish & Wildlife Department is one of the richest in the whole state but the parks were not rich. He stated that the people are going to have to pay two or three times what they are paying now to get into these parks.

Jess Long stated that he concurred with the comments the other opponents have stated. Mr. Long expressed that the guaranteed tax base had some merit, but in 1983 when it was introduced into the Legislature, it never got out of committee. The

primary reason that it never got out of committee was it would require a substantial infusion of money. It stated that it would be somewhere around $60 million in 1981. As a result, Mr. Long felt that the guaranteed tax base should not be used in HB 28.

Rod Svee used a large visual graft to explain the flat tax rate part of the proposed bill. He asked the Committee to look favorably on his school district when they made a decision regarding school funding.

Senator Del Gage stated that he was not a proponent or an opponent. He said there were a lot of concerns about the natural resource industries being held harmless in this bill. Senator Gage stated that these industries were not being held harmless in this bill, as far as tax neutrality was concerned. He stated that the 1987 net proceeds on natural gas was based on 15.25% and this bill has 17%. He said they would raise the same revenue that a flat tax or a 15 1/4 based on `88 production, and yet that production went down. He said the oil in this bill was at 9% and 8.4% was figured as a tax neutrality. Senator Gage stated that the natural resource industries will pay $3 million more taxes than they paid in 1987. In addition, they had a drop in gross revenue of $101 million. He stated if that was tax neutrality he didn't want any of it.

Dale Zorn agreed with what the opponents had previously stated.

Janelle Fallan did not appear as an opponent or proponent. She wanted to address the tax rates in section 80. Ms. Fallan reiterated what Senator Gage stated.

Questions From Committee Members:

Senator Blaylock stated that Representative Kadas had talked about the permissive and voted levy part of the guaranteed tax base. Senator Blaylock said that it was going to cost a district a lot of money if they use the permissive levy and the voted levy. He heard in the opponents testimony that permissive and voted were going to cost the state $16 million, is that correct? Representative Kadas replied that was correct.

Senator Blaylock asked Representative Kadas where he proposed to get that kind of money? Representative Kadas replied that was already in the bill. He stated that money came from the surcharge and from the 100 mills. He said that part of the bill was balanced.

Senator Blaylock asked Wayne Phillips about SB 26 that was passed out of the Senate and the House. He stated that Mr. Phillips spoke against the 100 mills and the 10% surtax in previous hearings. He asked Mr. Phillips if those two are in this bill and they passed it, would the Governor sign it? Wayne Phillips replied, 'I can not answer that."

Senator Mazurek asked if HB 6 was built into the base of HB 28? Madalyn Quinlan answered that HB 28, in section 97, has coordination instruction that says if a bill is passed to increase the schedules in fiscal 1990, then those same increases would be incorporated into the bill in fiscal 1991. Ms. Quinlan stated that if they chose to incorporated HB 6, the 3% increase that you would have in 1990, rolls into 1991. She stated that it was an on going expenditure of about $8.3 million. (SEE EXHIBIT 4)

Senator Mazurek told Madalyn Quinlan that he showed a general impact of about $11 million (SEE EXHIBIT 4). Ms. Quinlan referred to the handout.

Senator Blaylock asked Representative Ramirez if the 3% increase should go into the base? Representative Ramirez replied that it shouldn't go into the base because of HB 6. He said the coordination paragraph should be taken out of the bill and everything would be fine.

Senator Mazurek asked Representative Kadas if he built in the affect of the flat tax on his calculation of the average mill. "Did we lock in 18 and 43 or are we going to have to go back and recalculated based on the results of the flat tax? The flat tax on net and gross proceeds alone takes about 20% of the taxable value statewide? So are we taking that into effect?" Representative Kadas replied that the amendments they put in, with the flat tax, provided that there was a taxable value figure for the flat tax dollars. He said that they were figured back into the statewide taxable value and to the local tax values. Representative Kadas went on explain that there was a coordination amendment that takes those flat tax dollars and builds them back into the tax base.

Senator Mazurek asked Representative Kadas why they didn't make more of a significant effort to address spending disparity by either firming up the caps and make sure you get districts together or bring the schedules up.

Representative Kadas stated that they had brought up the schedules considerably. He explained that some people have said the caps are too stringent and other people have said that the caps are too laxed. He said that by the time the caps are fully phased-in, when you reach 25% above 153%, you would actually lose more dollars than you would gain. At 25% over 153%, a total of 178%, you are going to lose 50% of the amount above the caps.

Senator Nathe asked Representative Ramirez if 6% of the schools would be subject to the recapture? Representative Ramirez replied that 6% of the ANB are in districts which spend over 117% of the 1988 expenditure level.

Senator Farrell asked Representative Ramirez if retirement was phased-in. Representative Ramirez replied no and that retirement was under the guaranteed tax base. He stated that it was a mandatory levy at the county level. He said it then would be subsidized and the cost of that subsidy for the poorer counties was $10.5 million. Representative Ramirez stated that the cost was included in the balance sheet.

Senator Brown stated that in Mr. Melby's testimony, he was critical the way this bill treated retirement. He stated, "In SB 26 we attempted to phase-in equalization of retirement." Representative Brown asked Pat Melby to commented on how HB 28 treated retirement. Mr. Melby replied that his concern was not that retirement had the opportunity to be fully funded by every district. He said that their concern was it still leads to a disparity in the number of mills that a particular county would have to levy for retirement. Some counties would have to levy between 2 and 30 mills. Mr. Melby went on to say that the criticisms of the Supreme Court of the retirement dealt more with taxpayer equity than it did with equalization of per pupil spending.

Senator Brown asked Representative Kadas why they didn't make the permissive levy mandatory? Representative Kadas replied that he would have no objective making the permissive levy mandatory. He felt that they would run into some objections from other school districts and taxpayers by doing so. He said that would make them pay the mills regardless.

Senator Brown asked Representative Kadas about raising the value of a guaranteed mill to the 75th percentile?

Representative Kadas replied that what HB 28 did was use 50th percentile for the purpose of a guaranteed tax base. Representative Kadas explained the reason they used the 50th percentile was because it was the average. He said that if you went to the 75th percentile, it would cost a lot more dollars.

Closing by Sponsor: Representative Ted Schye closed.

Chairman Hammond stated that he wanted to give Representative Kadas and Representative Ramirez a chance to close since it was their bill.

Representative Ramirez stated it was pointed out that HB 28 was a tax bill and not an education bill. He said if that was the case, they were in the wrong committee. He said it should not have been before the Education Committee it should have been before the Natural Resources Committee.

Representative Ramirez went on to say that HB 28 was a tremendous improvement over Montana's present system. He said the schedules go up dramatically. The poorer districts get a subsidized tax base up to the average value taxable base in the state. Representative Ramirez stated that they get a permissive levy all the way up to 100% of the average expenditures in 1988. He stated that for most schools in Montana, HB 28 was a tremendous improvement in their present situation.

Representative Ramirez stated that they should not go into Senator Nathe's phase-in of retirement. He said that would put HB 28 back into the same problem SB 26 had. The problem was a $42 million price tag if you phase it in. He stated that the Committee needed to phase the revenue in also, or it was going to get vetoed. This type of phase-in would put the state in a $42 million deficient. Representative Ramirez stated that they have to live within in their means.

Representative Kadas explained that he wanted to make it clear that this was not a wilderness bill. Representative Kadas explained where the bill was now in relation to mills. He said, "If you were to take the percentages that they have on oil and gas, it would be equivalent to taking the mandatory millages from 45 to 53." He stated that it was not a very big increase when you have to consider the increase a lot of the home owners would have to pay because of this bill. He

said that oil and gas needs to carry their fair share. He stated that the Legislature has tried to do a lot for oil and gas in the last couple of years. They had provided them with some significant tax breaks. Representative Kadas stated that asking the oil and gas industries to pay the equivalent of 53 mills was not out of line. He said that he wished the Committee would leave those levels alone.

Representative Kadas explained that they tried to come up with a capping mechanism that would offer flexibility, but still provides real incentive for high spending districts to get back down with the rest of the districts.

Representative Kadas stated that HB 28 would not make all the schools in Montana "average". He said this bill would bring the poorer districts up, so they would have the ability to get to the average. He said that other districts that want to go beyond the average, they would have the ability to do it. He also stated that wealthy districts are not brought down to average; they would stay well above and average.

The hearing on HB 28 was adjourned. Executive action on HB 28 would taken at a later date.

ADJOURNMENT

Adjournment At: 12:39 p.m.

H.W. Hammond

SENATOR H.W. HAMMOND, Chairman

HH/jj

ROLL CALL

EDUCATION COMMITTEE

5~~3~~4 LEGISLATIVE SESSION -- 1989 Date 7/6/

NAME	PRESENT	ABSENT	EXCUSED
SENATOR ANDERSON	✓		
SENATOR BROWN	✓		
SENATOR BLAYLOCK	✓		
SENATOR FARRELL	✓		
SENATOR REGAN	✓		
SENATOR NATHE	✓		
SENATOR PINSONEAULT	✓		
SENATOR MAZUREK	✓		
SENATOR HAMMOND	✓		

Each day attach to minutes.

EXHIBIT NO. 6
DATE 7/6/89
BILL NO. HB 28
Kuslan

ANALYSIS OF HB28 - 3rd READING
USES ORIGINAL OPI DATABASE TAX BASE
AND TRANSPORTATION NOT INCLUDED

H828-3RD.WK1
07/01/89
10:54 AM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR
SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)				FY '91 GENERAL FUND			FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL		
	153% = BEGINNING RECAPTURE LEVEL														
	131% = AVERAGE '88 ACTUALS														
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZ
BEAVERHEAD	BEAVERHEAD CO HS	411	$1,434,756	$1,075,815	$65,799	$1,141,614	$293,143	$168,397	$118,122	$63,704	$1,259,736	$1,205,318	78.58%	75.18%	100.
BEAVERHEAD	DILLON ELEM	975	$2,219,579	$1,986,070	$112,583	$2,098,652	$120,927	$291,896	$193,893	$147,964	$2,292,545	$2,246,616	91.28%	89.45%	99.
BEAVERHEAD	GRANT ELEM	29	$58,026	$58,905	$0	$58,905	$0	$6,502	$0	$0	$58,905	$58,905	91.29%	91.29%	104.
BEAVERHEAD	JACKSON ELEM	20	$54,895	$53,321	$0	$53,321	$1,574	$5,317	$0	$0	$53,321	$53,321	88.56%	88.56%	99.
BEAVERHEAD	LIMA ELEM	82	$229,445	$209,620	$27,987	$237,607	$0	$27,816	$0	$0	$237,607	$237,607	92.36%	92.36%	101.
BEAVERHEAD	LIMA H S	40	$193,326	$221,520	$0	$221,520	$0	$21,344	$953	$953	$222,473	$222,473	103.64%	103.64%	111
BEAVERHEAD	POLARIS ELEM	5	$21,697	$11,852	$0	$11,852	$9,845	$2,447	$0	$0	$11,852	$11,852	49.09%	49.09%	66.
BEAVERHEAD	RETICHLE ELEM	20	$47,155	$53,321	$0	$53,321	$0	$4,826	$0	$0	$53,321	$53,321	102.58%	102.58%	113.
BEAVERHEAD	WISDOM ELEM	39	$90,153	$65,109	$0	$65,109	$25,044	$6,081	$0	$0	$65,109	$65,109	67.66%	67.66%	98.
BEAVERHEAD	WISE RIVER ELEM	33	$66,383	$61,387	$0	$61,387	$4,997	$6,679	$0	$0	$61,387	$61,387	84.02%	84.02%	103.
BIG HORN	BIG BEND ELEM	2	$21,099	$23,704	$0	$23,704	$0	$1,112	$0	$0	$23,704	$23,704	106.72%	106.72%	107.
BIG HORN	COMMUNITY ELEM	23	$60,987	$55,183	$0	$55,183	$5,805	$6,119	$0	$0	$55,183	$55,183	82.23%	82.23%	88.
BIG HORN	HARDIN ELEM	1062	$3,664,396	$2,243,676	$343,224	$2,586,900	$1,077,496	$414,938	$300,741	$39,764	$2,887,641	$2,626,664	70.79%	64.39%	97
BIG HORN	HARDIN H S	440	$1,857,255	$1,144,647	$89,891	$1,234,538	$622,717	$176,535	$109,384	$11,251	$1,343,921	$1,245,788	66.08%	61.25%	96
BIG HORN	LODGE GRASS ELEM	377	$1,678,552	$775,537	$82,759	$858,296	$820,255	$157,322	$285,068	$34,872	$1,143,364	$893,168	62.28%	48.65%	93
BIG HORN	LODGE GRASS H S	147	$1,119,332	$481,945	$36,932	$518,877	$600,455	$84,479	$0	$0	$518,877	$518,877	43.10%	43.10%	48
BIG HORN	PLENTY COUPS HS	60	$865,573	$292,847	$0	$292,847	$572,726	$70,503	$123,555	$6,113	$416,402	$298,960	44.48%	31.94%	93
BIG HORN	PRYOR ELEM	84	$621,033	$185,234	$32,296	$217,530	$403,503	$59,548	$45,354	$6,078	$262,885	$223,608	38.63%	32.86%	97
BIG HORN	SQUIRREL CRK ELEM	10	$36,920	$24,694	$0	$24,694	$12,226	$3,138	$0	$0	$24,694	$24,694	61.65%	61.65%	64
BIG HORN	WYOLA ELEM	72	$690,862	$189,125	$28,715	$217,840	$473,022	$52,004	$28,811	$3,137	$246,651	$220,977	33.20%	29.75%	94
BLAINE	BEAR PAW ELEM	28	$58,533	$74,083	$0	$74,083	$0	$6,101	$0	$0	$74,083	$74,083	114.62%	114.62%	125
BLAINE	CHINOOK ELEM	323	$889,910	$680,891	$37,731	$718,622	$171,288	$113,677	$0	$0	$718,622	$718,622	71.61%	71.61%	88
BLAINE	CHINOOK H S	188	$746,024	$573,906	$29,487	$603,393	$142,631	$80,796	$0	$0	$603,393	$603,393	72.98%	72.98%	86
BLAINE	CLEVELAND ELEM	14	$40,954	$49,389	$0	$49,389	$0	$3,930	$0	$0	$49,389	$49,389	110.04%	110.04%	118
BLAINE	COW ISLAND TRAIL ELEM	5	$18,829	$23,704	$0	$23,704	$0	$1,783	$0	$0	$23,704	$23,704	114.99%	114.99%	121
BLAINE	HARLEM ELEM	412	$1,545,328	$845,355	$47,010	$892,365	$652,964	$165,440	$331,457	$69,637	$1,223,822	$962,002	71.54%	56.23%	96
BLAINE	HARLEM H S	142	$876,025	$469,463	$21,501	$490,964	$385,062	$73,995	$42,598	$7,523	$533,561	$498,487	56.16%	52.47%	97

ANALYSIS OF HB28 - 3rd READING

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28-3RD.WK1
07/01/89
10:54 AM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)				FY '91 GENERAL FUND			FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL		
	153% = BEGINNING RECAPTURE LEVEL														
	131% = AVERAGE '88 ACTUALS														
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
BLAINE	HAYS-LODGE POLE ELEM	154	$956,256	$379,330	$28,050	$407,380	$548,856	$90,308	$206,276	$38,635	$613,656	$446,015	58.64%	42.62%	95.18%
BLAINE	HAYS-LODGE POLE H S	63	$681,847	$301,271	$18,120	$319,391	$362,456	$67,904	$157,871	$20,927	$477,262	$340,318	63.66%	45.39%	93.81%
BLAINE	LLOYD ELEM	10	$19,773	$24,694	$0	$24,694	$0	$2,057	$0	$0	$24,694	$24,694	113.12%	113.12%	124.98%
BLAINE	N HARLEM COLONY ELEM	8	$32,579	$23,704	$13,908	$37,612	$0	$3,127	$910	$910	$38,522	$38,522	107.89%	107.89%	111.14%
BLAINE	TURNER ELEM	78	$274,626	$205,269	$3,598	$208,867	$65,759	$33,610	$0	$0	$208,867	$208,867	67.76%	67.76%	92.04%
BLAINE	TURNER H S	33	$275,738	$190,354	$0	$190,354	$85,384	$24,286	$0	$0	$190,354	$190,354	63.45%	63.45%	88.11%
BLAINE	ZURICH ELEM	64	$112,902	$143,990	$8,962	$152,952	$0	$12,617	$0	$0	$152,952	$152,952	121.86%	121.86%	135.06%
BROADWATER	BROADWATER CO HS	242	$723,474	$691,406	$34,172	$725,578	$0	$75,544	$0	$0	$725,578	$725,578	90.81%	90.81%	99.90%
BROADWATER	CROW CREEK EL	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	0.00%	0.00%
BROADWATER	TOSTON ELEM	11	$40,017	$25,685	$6,995	$32,680	$7,337	$3,952	$0	$0	$32,680	$32,680	74.33%	74.33%	83.70%
BROADWATER	TOWNSEND ELEM	490	$904,667	$1,004,595	$58,194	$1,062,789	$0	$112,743	$0	$0	$1,062,789	$1,062,789	104.46%	104.46%	114.07%
CARBON	BELFRY ELEM	110	$435,383	$276,403	$11,320	$287,723	$147,660	$45,316	$0	$0	$287,723	$287,723	59.86%	59.86%	72.46%
CARBON	BELFRY H S	46	$336,704	$245,703	$0	$245,703	$91,001	$35,208	$0	$0	$245,703	$245,703	66.06%	66.06%	76.37%
CARBON	BOYD ELEM	18	$47,875	$52,081	$0	$52,081	$0	$5,157	$0	$0	$52,081	$52,081	98.21%	98.21%	107.51%
CARBON	BRIDGER ELEM	157	$543,988	$377,301	$28,407	$405,708	$138,280	$68,775	$0	$0	$405,708	$405,708	66.21%	66.21%	88.19%
CARBON	BRIDGER H S	80	$510,156	$337,824	$20,455	$358,279	$151,877	$51,757	$0	$0	$358,279	$358,279	63.76%	63.76%	91.18%
CARBON	EDGAR ELEM	22	$81,044	$54,562	$0	$54,562	$26,482	$3,760	$0	$0	$54,562	$54,562	64.34%	64.34%	88.10%
CARBON	FROMBERG ELEM	119	$302,162	$299,746	$9,092	$308,838	$0	$40,112	$17,242	$17,242	$326,081	$326,081	95.27%	95.27%	99.76%
CARBON	FROMBERG H S	64	$319,787	$303,948	$0	$303,948	$15,839	$34,297	$18,103	$11,555	$322,051	$315,503	90.95%	89.10%	90.21%
CARBON	JACKSON ELEM	19	$41,450	$52,701	$0	$52,701	$0	$3,757	$1,979	$1,979	$54,680	$54,680	120.96%	120.96%	128.09%
CARBON	JOLIET ELEM	249	$538,343	$549,313	$29,334	$578,646	$0	$63,590	$42,250	$42,250	$620,896	$620,896	103.15%	103.15%	107.47%
CARBON	JOLIET H S	89	$435,123	$349,477	$0	$349,477	$85,646	$47,585	$40,520	$19,197	$389,998	$368,675	80.79%	76.38%	98.19%
CARBON	LUTHER ELEM	20	$37,795	$53,321	$0	$53,321	$0	$3,373	$0	$0	$53,321	$53,321	129.52%	129.52%	142.83%
CARBON	RED LODGE ELEM	372	$850,846	$768,983	$29,924	$798,907	$51,939	$100,097	$47,753	$31,633	$846,660	$830,540	89.03%	87.34%	100.19%
CARBON	RED LODGE H S	143	$626,292	$471,981	$33,049	$505,030	$121,262	$65,815	$3,622	$1,231	$508,652	$506,261	73.49%	73.15%	99.51%
CARBON	ROBERTS ELEM	83	$238,837	$222,516	$7,212	$229,728	$9,110	$32,485	$10,933	$7,806	$240,661	$237,534	88.70%	87.55%	96.41%
CARBON	ROBERTS H S	50	$205,341	$260,489	$0	$260,489	$0	$24,262	$11,590	$11,590	$272,079	$272,079	119.54%	119.54%	124.04%

YSIS OF HB28 - 3rd READING

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28-3RD.WK1
07/01/89
10:54 AM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)			FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL		
	153% = BEGINNING RECAPTURE LEVEL														
	131% = AVERAGE '88 ACTUALS														
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
IR	ALBION ELEM	10	$23,190	$24,694	$2,375	$27,070	$0	$1,441	$0	$0	$27,070	$27,070	109.90%	109.90%	119.24%
IR	ALZADA ELEM	11	$23,005	$25,685	$0	$25,685	$0	$2,269	$0	$0	$25,685	$25,685	101.63%	101.63%	111.63%
IR	CARTER CO H S	72	$419,504	$322,992	$17,861	$340,853	$78,651	$40,000	$0	$0	$340,853	$340,853	74.18%	74.18%	90.12%
IR	EKALAKA ELEM	95	$366,303	$239,044	$17,166	$256,211	$110,092	$46,304	$0	$0	$256,211	$256,211	62.10%	62.10%	91.99%
IR	HAMMOND-BOX ELDER EL	15	$41,311	$49,389	$0	$49,389	$0	$4,046	$0	$0	$49,389	$49,389	108.89%	108.89%	116.49%
IR	JOHNSTON ELEM	5	$19,301	$23,704	$0	$23,704	$0	$2,249	$0	$0	$23,704	$23,704	109.99%	109.99%	115.33%
IR	PINE HILL-PLAINVW EL	17	$37,086	$49,389	$0	$49,389	$0	$3,897	$0	$0	$49,389	$49,389	120.51%	120.51%	130.05%
IR	RIDGE ELEM	6	$21,053	$23,704	$0	$23,704	$0	$2,087	$0	$0	$23,704	$23,704	102.43%	102.43%	108.39%
ADE	BELT ELEM	230	$627,520	$506,844	$43,111	$549,955	$77,565	$71,018	$0	$0	$549,955	$549,955	78.73%	78.73%	96.93%
ADE	BELT H S	109	$529,292	$380,176	$45,674	$425,850	$103,441	$59,405	$40,199	$27,837	$466,050	$453,688	79.17%	77.07%	97.55%
ADE	CASCADE ELEM	189	$523,032	$436,211	$21,230	$457,442	$65,590	$64,913	$15,466	$7,245	$472,908	$464,687	80.43%	79.04%	98.79%
ADE	CASCADE H S	156	$618,915	$503,718	$59,262	$562,980	$55,935	$76,942	$45,157	$24,161	$608,137	$587,141	87.39%	84.38%	98.19%
ADE	CENTERVILLE EL	231	$515,762	$508,345	$73,673	$582,018	$0	$55,155	$45,182	$45,182	$627,200	$627,200	109.86%	109.86%	114.32%
ADE	CENTERVILLE H S	99	$353,374	$356,174	$0	$356,174	$0	$44,424	$26,069	$26,069	$382,243	$382,243	96.09%	96.09%	99.81%
ADE	DEEP CREEK ELEM	15	$33,713	$39,845	$1,852	$41,697	$0	$3,528	$0	$0	$41,697	$41,697	111.97%	111.97%	124.29%
ADE	GREAT FALLS EL	8295	$21,320,807	$16,944,745	$1,441,203	$18,385,948	$2,934,859	$2,517,876	$2,835,445	$1,952,490	$21,221,393	$20,338,438	89.02%	85.32%	100.08%
ADE	GREAT FALLS H S	3612	$12,221,011	$9,073,982	$1,203,062	$10,277,044	$1,943,967	$1,444,843	$1,745,721	$1,017,634	$12,022,765	$11,294,678	87.98%	82.65%	100.33%
ADE	SIMMS H S	173	$693,084	$542,410	$43,487	$585,897	$107,187	$86,475	$102,176	$50,916	$688,073	$636,813	88.26%	81.69%	98.06%
ADE	SUN RIVER VALLEY ELM	242	$724,958	$637,259	$75,427	$712,686	$12,272	$98,684	$49,404	$42,377	$762,090	$755,064	92.53%	91.67%	97.00%
ADE	ULM ELEM	100	$259,345	$253,743	$26,844	$280,587	$0	$32,676	$19,665	$19,665	$300,251	$300,251	102.82%	102.82%	106.56%
ADE	VAUGHN ELEM	172	$416,646	$399,763	$38,867	$438,630	$0	$54,257	$31,651	$31,651	$470,281	$470,281	99.87%	99.87%	104.32%
TEAU	BENTON LAKE EL	11	$38,121	$25,685	$257	$25,942	$12,179	$2,616	$0	$0	$25,942	$25,942	63.68%	63.68%	73.19%
TEAU	BIG SANDY ELEM	211	$624,890	$468,927	$12,199	$481,126	$143,765	$77,301	$0	$0	$481,126	$481,126	68.52%	68.52%	85.67%
TEAU	BIG SANDY H S	113	$594,754	$391,638	$46,079	$437,717	$157,037	$60,729	$0	$0	$437,717	$437,717	66.78%	66.78%	85.50%
TEAU	CARTER ELEM	4	$36,553	$11,852	$4,850	$16,702	$19,851	$3,291	$0	$0	$16,702	$16,702	41.92%	41.92%	46.03%
TEAU	FT BENTON ELEM	347	$1,139,672	$731,702	$111,417	$843,119	$296,553	$59,927	$36,034	$23,868	$879,153	$866,987	73.29%	72.27%	99.99%
TEAU	FT BENTON H S	151	$809,470	$491,732	$0	$491,732	$397,738	$46,208	$0	$0	$491,732	$491,732	52.55%	52.55%	84.00%

ISIS OF HB28 - 3rd READING

USES ORIGINAL OPI DATABASE TAX BASE
AND TRANSPORTATION NOT INCLUDED

HB28-3RD.WK1
07/01/89
10:54 AM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
					FY '91 GENERAL FUND			FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL		
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
(EAU	GERALDINE ELEM	101	$428,149	$251,136	$41,459	$292,595	$135,554	$50,820	$0	$0	$292,595	$292,595	61.09%	61.09%	78.34%
(EAU	GERALDINE H S	54	$391,150	$274,222	$0	$274,222	$116,928	$43,288	$0	$0	$274,222	$274,222	63.12%	63.12%	80.10%
(EAU	HIGHWOOD ELEM	96	$385,172	$240,395	$25,656	$266,051	$119,121	$42,270	$0	$0	$266,051	$266,051	62.24%	62.24%	87.53%
(EAU	HIGHWOOD H S	35	$276,412	$199,588	$0	$199,588	$76,825	$25,948	$0	$0	$199,588	$199,588	66.01%	66.01%	83.97%
(EAU	KNEES ELEM	13	$36,147	$27,667	$232	$27,898	$8,249	$3,597	$0	$0	$27,898	$27,898	70.19%	70.19%	78.56%
(EAU	LOMA ELEM	7	$50,156	$11,852	$516	$12,368	$37,789	$1,644	$0	$0	$12,368	$12,368	23.88%	23.88%	32.89%
(EAU	MARRICK ELEM	3	$23,755	$23,704	$1,852	$25,556	$0	$1,498	$0	$0	$25,556	$25,556	101.20%	101.20%	103.25%
H	COTTONWOOD EL	20	$42,916	$49,389	$0	$49,389	$0	$4,374	$417	$417	$49,806	$49,806	105.32%	105.32%	117.32%
H	CUSTER CO H S	729	$2,341,790	$1,831,377	$151,232	$1,982,608	$359,181	$252,879	$319,009	$236,608	$2,301,617	$2,219,216	88.71%	85.53%	100.00%
H	GARLAND ELEM	12	$21,882	$26,676	$3,293	$29,969	$0	$2,320	$358	$358	$30,327	$30,327	125.31%	125.31%	138.94%
H	HKT-BASIN SPR CRK EL	10	$38,494	$47,408	$0	$47,408	$0	$3,968	$0	$0	$47,408	$47,408	111.65%	111.65%	118.82%
H	KINSEY ELEM	50	$103,882	$114,056	$4,613	$118,669	$0	$9,395	$3,970	$3,970	$122,639	$122,639	108.26%	108.26%	118.21%
H	KIRCHER ELEM	59	$127,385	$133,400	$18,304	$151,704	$0	$12,759	$0	$0	$151,704	$151,704	108.25%	108.25%	121.07%
H	MILES CITY ELEM	1326	$3,526,679	$2,719,755	$337,610	$3,057,365	$469,314	$419,886	$548,344	$438,535	$3,605,709	$3,495,900	91.36%	88.58%	99.60%
H	MOON CREEK EL	9	$21,636	$23,704	$0	$23,704	$0	$1,822	$0	$0	$23,704	$23,704	101.05%	101.05%	112.74%
H	S M-FOSTER CRK ELEM	7	$21,267	$23,704	$0	$23,704	$0	$1,986	$0	$0	$23,704	$23,704	101.94%	101.94%	111.11%
H	S Y ELEM	12	$23,080	$26,676	$0	$26,676	$0	$2,169	$0	$0	$26,676	$26,676	105.65%	105.65%	120.13%
H	TRAIL CREEK EL	3	$20,942	$23,704	$0	$23,704	$0	$1,975	$0	$0	$23,704	$23,704	103.43%	103.43%	107.42%
H	TWIN BUTTES EL	9	$22,199	$23,704	$3,732	$27,436	$0	$2,350	$0	$0	$27,436	$27,436	111.76%	111.76%	122.93%
H	WHITNEY CRK EL	9	$20,266	$23,704	$2,195	$25,899	$0	$2,008	$0	$0	$25,899	$25,899	116.27%	116.27%	128.58%
S	FLAXVILLE ELEM	57	$238,680	$168,649	$20,037	$188,685	$49,995	$28,458	$0	$0	$188,685	$188,685	70.63%	70.63%	90.19%
S	FLAXVILLE H S	27	$190,880	$161,074	$0	$161,074	$29,806	$20,990	$0	$0	$161,074	$161,074	76.02%	76.02%	94.58%
S	PEERLESS ELEM	51	$241,486	$158,444	$18,788	$177,232	$64,254	$30,385	$0	$0	$177,232	$177,232	65.19%	65.19%	90.22%
S	PEERLESS H S	29	$173,594	$171,097	$0	$171,097	$2,497	$19,546	$0	$0	$171,097	$171,097	88.59%	88.59%	100.67%
S	SCOBEY ELEM	227	$651,894	$497,508	$31,077	$528,585	$123,309	$78,958	$27,634	$11,447	$556,218	$540,032	76.11%	73.89%	101.13%
S	SCOBEY H S	101	$580,903	$356,724	$23,725	$380,449	$200,454	$72,290	$37,965	$21,082	$418,414	$401,531	64.06%	61.47%	100.04%
	BLOOMFIELD ELEM	24	$53,198	$55,803	$0	$55,803	$0	$4,880	$0	$0	$55,803	$55,803	96.08%	96.08%	109.03%

LYSIS OF HB28 - 3rd READING

USES ORIGINAL OPI DATABASE TAX BASE
AND TRANSPORTATION NOT INCLUDED

HB28-3RD.WK1
07/01/89
10:54 AM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)				FY '91 GENERAL FUND			FY '91 RET		HB 28 AMENDED					
	153% = BEGINNING RECAPTURE LEVEL												PERCENT OF '88 ACTUAL		
	131% = AVERAGE '88 ACTUALS								STATE COST	STATE COST	STATE SUPPORT	STATE SUPPORT			
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	TO GUAR ALL MILLS ->ALL BY LEVY	TO GUAR ALL MILLS ->OTHER REV	ASSUMING ALL FUNDED BY MILLS	ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
SON	DAWSON CO H S	572	$2,353,908	$1,446,165	$108,070	$1,554,235	$799,673	$228,364	$202,509	$109,585	$1,756,744	$1,663,820	68.03%	64.43%	100.68%
SON	DEER CREEK ELEM	37	$87,051	$63,868	$0	$63,868	$23,183	$7,880	$0	$0	$63,868	$63,868	67.28%	67.28%	88.32%
SON	GLENDIVE ELEM	1215	$3,028,654	$2,493,240	$297,962	$2,791,202	$237,452	$371,332	$232,070	$142,907	$3,023,272	$2,934,108	88.92%	86.30%	100.27%
SON	LINDSAY ELEM	23	$47,559	$55,183	$0	$55,183	$0	$4,658	$0	$0	$55,183	$55,183	105.68%	105.68%	119.48%
SON	RICHEY ELEM	82	$357,485	$223,033	$4,870	$227,903	$129,582	$42,967	$0	$0	$227,903	$227,903	56.91%	56.91%	85.47%
SON	RICHEY H S	47	$361,197	$249,498	$0	$249,498	$111,699	$37,852	$0	$0	$249,498	$249,498	62.52%	62.52%	84.18%
SON	UPPER CRACKERBOX/AMO	5	$22,939	$23,704	$0	$23,704	$0	$2,518	$0	$0	$23,704	$23,704	93.11%	93.11%	99.27%
R LODGE	ANACONDA ELEM	1114	$2,738,786	$2,302,554	$365,810	$2,668,364	$70,423	$307,713	$225,873	$183,800	$2,894,237	$2,852,164	95.00%	93.62%	100.00%
R LODGE	ANACONDA H S	578	$1,815,535	$1,459,411	$236,657	$1,696,068	$119,467	$187,352	$202,192	$123,462	$1,898,261	$1,819,530	94.78%	90.85%	100.00%
LON	BAKER ELEM	425	$1,526,850	$866,932	$83,511	$950,444	$576,406	$172,502	$0	$0	$950,444	$950,444	55.93%	55.93%	66.70%
LON	BAKER H S	200	$1,394,549	$597,318	$44,704	$642,022	$752,527	$125,259	$0	$0	$642,022	$642,022	42.24%	42.24%	51.70%
LON	FERTILE PRAIRIE EL	6	$26,183	$11,852	$0	$11,852	$14,331	$2,841	$0	$0	$11,852	$11,852	40.83%	40.83%	42.26%
LON	PLEVNA ELEM	98	$369,884	$213,041	$11,616	$224,657	$145,227	$43,576	$0	$0	$224,657	$224,657	54.34%	54.34%	59.10%
LON	PLEVNA H S	32	$282,473	$185,638	$0	$185,638	$96,835	$27,875	$0	$0	$185,638	$185,638	59.82%	59.82%	63.07%
GUS	AYERS ELEM	4	$22,341	$23,704	$0	$23,704	$0	$1,915	$0	$0	$23,704	$23,704	97.72%	97.72%	103.52%
GUS	BROOKS ELEM	12	$39,559	$26,676	$5,582	$32,258	$7,302	$3,513	$0	$0	$32,258	$32,258	74.89%	74.89%	90.49%
GUS	COTTONWOOD ELEM	7	$18,751	$23,704	$0	$23,704	$0	$2,061	$464	$464	$24,168	$24,168	116.13%	116.13%	125.73%
GUS	DEERFIELD ELEM	16	$33,744	$40,835	$0	$40,835	$0	$2,741	$2,232	$2,232	$43,067	$43,067	118.04%	118.04%	127.34%
GUS	DENTON ELEM	125	$353,722	$300,800	$12,225	$313,025	$40,697	$40,806	$0	$0	$313,025	$313,025	79.34%	79.34%	98.59%
GUS	DENTON H S	43	$288,859	$233,923	$0	$233,923	$54,936	$28,988	$0	$0	$233,923	$233,923	73.60%	73.60%	89.36%
GUS	FERGUS H S	493	$1,288,550	$1,268,033	$0	$1,268,033	$20,517	$139,603	$113,871	$103,350	$1,381,904	$1,371,383	96.76%	96.02%	104.34%
GUS	GRASS RANGE EL	81	$218,323	$208,031	$3,764	$211,794	$6,528	$27,591	$4,733	$3,851	$216,528	$215,645	88.05%	87.69%	100.36%
GUS	GRASS RANGE H S	29	$205,991	$171,097	$0	$171,097	$34,894	$23,468	$0	$0	$171,097	$171,097	74.57%	74.57%	92.96%
GUS	HILGER ELEM	0	$26,592	$0	$0	$0	$0	$1,953	$0	$0	$0	$0	0.00%	0.00%	0.00%
GUS	KING COLONY EL	4	$20,346	$23,704	$0	$23,704	$0	$2,026	$0	$0	$23,704	$23,704	105.95%	105.95%	112.24%
GUS	LEWISTOWN ELEM	1017	$2,678,035	$2,083,850	$326,226	$2,410,076	$267,959	$355,823	$364,244	$280,093	$2,774,320	$2,690,170	91.45%	88.67%	100.06%
GUS	MAIDEN ELEM	10	$28,181	$24,694	$0	$24,694	$3,487	$2,404	$0	$0	$24,694	$24,694	80.74%	80.74%	97.18%

SIS OF HB28 - 3rd READING

USES ORIGINAL OPI DATABASE TAX BASE
AND TRANSPORTATION NOT INCLUDED

HB28-3RD.WK1
07/01/89
10:54 AM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)					FY '91 GENERAL FUND			FY '91 RET	HB 28 AMENDED						
153% = BEGINNING RECAPTURE LEVEL													PERCENT OF '88 ACTUAL		
131% = AVERAGE '88 ACTUALS															
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
MS	MOORE ELEM	88	$312,233	$238,188	$14,222	$252,410	$59,823	$36,387	$0	$0	$252,410	$252,410	72.40%	72.40%	96.08%
MS	MOORE H S	38	$254,167	$212,945	$0	$212,945	$41,222	$29,043	$0	$0	$212,945	$212,945	75.19%	75.19%	91.66%
MS	ROY ELEM	41	$167,186	$119,084	$6,459	$125,543	$41,644	$20,590	$0	$0	$125,543	$125,543	66.86%	66.86%	91.54%
MS	ROY H S	14	$188,779	$144,762	$0	$144,762	$44,017	$19,238	$0	$0	$144,762	$144,762	69.59%	69.59%	85.22%
MS	SPRING CRK COLONY EL	2	$20,140	$23,704	$0	$23,704	$0	$1,877	$0	$0	$23,704	$23,704	107.66%	107.66%	110.86%
MS	WINIFRED ELEM	96	$255,180	$244,896	$4,341	$249,237	$5,943	$28,931	$0	$0	$249,237	$249,237	87.73%	87.73%	101.34%
MS	WINIFRED H S	26	$219,695	$155,963	$0	$155,963	$63,731	$22,551	$0	$0	$155,963	$155,963	64.38%	64.38%	82.47%
HEAD	BATAVIA ELEM	79	$160,935	$175,091	$18,019	$193,109	$0	$19,009	$13,576	$13,576	$206,686	$206,686	114.86%	114.86%	119.66%
HEAD	BIGFORK ELEM	494	$1,107,046	$922,931	$59,484	$982,415	$124,631	$128,503	$57,318	$30,216	$1,039,733	$1,012,631	84.15%	81.96%	100.85%
HEAD	BIGFORK H S	282	$953,435	$771,564	$25,416	$796,980	$156,456	$95,189	$59,598	$55,042	$856,577	$852,022	81.69%	81.25%	100.72%
HEAD	BOORMAN ELEM	47	$97,858	$107,528	$0	$107,528	$0	$4,643	$9,538	$9,538	$117,066	$117,066	114.21%	114.21%	117.80%
HEAD	CAYUSE PRAIRIE ELEM	198	$367,264	$446,992	$24,751	$471,743	$0	$36,648	$38,981	$38,981	$510,725	$510,725	126.44%	126.44%	130.58%
HEAD	COLUMBIA FALLS ELEM	1435	$3,561,866	$3,028,869	$217,780	$3,246,649	$315,217	$417,859	$236,371	$132,720	$3,483,020	$3,379,368	87.52%	84.91%	99.64%
HEAD	COLUMBIA FALLS H S	693	$2,159,439	$1,740,938	$94,579	$1,835,517	$323,922	$258,900	$192,266	$84,206	$2,027,783	$1,919,723	83.85%	79.38%	99.73%
HEAD	CRESTON ELEM	49	$120,701	$111,885	$21,626	$133,511	$0	$10,899	$1,716	$1,716	$135,227	$135,227	102.76%	102.76%	111.92%
HEAD	DEER PARK ELEM	99	$243,033	$244,478	$19,688	$264,166	$0	$14,114	$20,181	$20,181	$284,347	$284,347	110.58%	110.58%	113.56%
HEAD	EVERGREEN ELEM	774	$1,662,997	$1,586,392	$195,167	$1,781,559	$0	$205,626	$150,690	$150,690	$1,932,249	$1,932,249	103.40%	103.40%	106.99%
HEAD	FAIR-MONT-EGAN ELEM	120	$239,102	$257,278	$19,534	$276,812	$0	$27,654	$16,840	$16,840	$293,652	$293,652	110.08%	110.08%	116.42%
HEAD	FLATHEAD H S	2084	$6,479,833	$5,235,376	$240,800	$5,476,176	$1,003,657	$798,439	$882,061	$670,911	$6,358,237	$6,147,087	87.36%	84.46%	99.46%
HEAD	HELENA FLATS EL	185	$399,242	$421,696	$19,007	$440,704	$0	$31,362	$38,136	$38,136	$478,840	$478,840	111.20%	111.20%	114.43%
HEAD	KALISPELL ELEM	2285	$5,695,112	$4,733,434	$653,037	$5,386,471	$308,641	$775,223	$409,896	$276,913	$5,796,367	$5,663,385	89.58%	87.53%	97.95%
HEAD	KILA ELEM	78	$226,268	$172,341	$15,689	$188,030	$38,238	$23,370	$9,041	$8,888	$197,070	$196,917	78.94%	78.88%	99.43%
HEAD	MARION ELEM	92	$257,374	$246,328	$22,234	$268,561	$0	$14,689	$3,192	$3,192	$271,754	$271,754	99.89%	99.89%	108.22%
HEAD	MOUNTAIN BROOK ELEM	39	$101,220	$65,109	$0	$65,109	$36,111	$5,973	$20,680	$20,093	$85,789	$85,202	80.03%	79.48%	104.66%
HEAD	OLNEY-BISSELL ELEM	85	$249,190	$203,744	$21,131	$224,875	$24,315	$26,856	$6,917	$3,429	$231,792	$228,304	83.97%	82.71%	98.93%
HEAD	PLEASANT VALLEY ELEM	16	$43,392	$40,835	$0	$40,835	$2,556	$3,530	$0	$0	$40,835	$40,835	87.03%	87.03%	101.66%
HEAD	SOMERS ELEM	284	$624,885	$678,545	$36,640	$715,185	$0	$80,095	$0	$0	$715,185	$715,185	101.45%	101.45%	112.78%

ALYSIS OF HB28 - 3rd READING

USES ORIGINAL OPI DATABASE TAX BASE
AND TRANSPORTATION NOT INCLUDED

HB28-3RD.WK1
07/01/89
10:54 AM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	151% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)				FY '91 GENERAL FUND			FY '91 RET		HB 28 AMENDED					
	153% = BEGINNING RECAPTURE LEVEL												PERCENT OF '88 ACTUAL		
	131% = AVERAGE '88 ACTUALS														
COUNTY	DISTRICT	TOTAL AND	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
ATHEAD	SWAN RIVER EL	128	$308,716	$310,116	$22,703	$332,819	$0	$35,077	$15,384	$15,384	$348,203	$348,203	101.28%	101.28%	107.28%
ATHEAD	WEST GLACIER ELEM	55	$148,682	$120,545	$0	$120,545	$28,137	$12,501	$0	$0	$120,545	$120,545	74.79%	74.79%	92.47%
ATHEAD	WEST VALLEY EL	205	$384,711	$449,488	$33,940	$483,428	$0	$49,078	$34,601	$34,601	$518,029	$518,029	119.42%	119.42%	124.74%
ATHEAD	WHITEFISH ELEM	1105	$2,507,491	$2,257,671	$144,188	$2,401,859	$105,632	$285,145	$132,197	$98,618	$2,534,056	$2,500,477	90.74%	89.54%	100.90%
ATHEAD	WHITEFISH H S	566	$1,742,466	$1,432,879	$82,196	$1,515,075	$227,392	$167,893	$166,403	$125,601	$1,681,477	$1,640,676	88.02%	85.88%	102.00%
ALLATIN	AMSTERDAM ELEM	65	$113,693	$146,095	$0	$146,095	$0	$9,549	$0	$0	$146,095	$146,095	118.54%	118.54%	134.66%
ALLATIN	ANDERSON ELEM	97	$213,436	$234,405	$17,880	$252,285	$0	$25,858	$15,285	$15,285	$267,570	$267,570	111.82%	111.82%	117.81%
ALLATIN	BELGRADE ELEM	1042	$2,281,056	$2,201,346	$205,261	$2,406,606	$0	$291,299	$185,443	$185,443	$2,592,050	$2,592,050	100.77%	100.77%	106.41%
ALLATIN	BELGRADE H S	415	$1,276,563	$1,085,364	$94,215	$1,179,580	$96,983	$139,291	$126,539	$79,818	$1,306,118	$1,259,398	92.25%	88.95%	101.86%
ALLATIN	BOZEMAN ELEM	2716	$7,171,497	$5,580,945	$596,391	$6,177,337	$994,161	$890,380	$578,147	$423,769	$6,755,484	$6,601,106	83.80%	81.88%	99.32%
ALLATIN	BOZEMAN H S	1317	$4,511,730	$3,358,780	$146,687	$3,505,467	$1,006,263	$536,740	$386,824	$351,337	$3,892,292	$3,856,804	77.10%	76.40%	99.94%
ALLATIN	COTTONWOOD EL	16	$26,403	$30,639	$0	$30,639	$0	$2,795	$1,936	$1,936	$32,574	$32,574	111.56%	111.56%	121.68%
ALLATIN	GALLATIN GTWY ELEM	124	$322,521	$287,662	$14,722	$302,383	$20,137	$36,646	$20,210	$13,195	$322,593	$315,578	89.82%	87.86%	100.34%
ALLATIN	LA MOTTE ELEM	61	$108,693	$137,650	$0	$137,650	$0	$7,095	$8,434	$8,434	$146,084	$146,084	126.17%	126.17%	134.98%
ALLATIN	LOGAN ELEM	0	$34,962	$0	$0	$0	$0	$3,720	$0	$0	$0	$0	0.00%	0.00%	0.00%
ALLATIN	MALMBORG ELEM	10	$24,790	$24,694	$0	$24,694	$96	$2,448	$0	$0	$24,694	$24,694	90.66%	90.66%	102.03%
ALLATIN	MANHATTAN ELEM	351	$691,411	$696,609	$89,019	$785,628	$0	$85,259	$66,883	$66,883	$852,511	$852,511	109.76%	109.76%	114.17%
ALLATIN	MANHATTAN H S	160	$614,486	$513,108	$0	$513,108	$101,378	$69,222	$62,586	$53,772	$575,694	$566,880	84.20%	82.91%	99.22%
ALLATIN	MONFORTON EL	178	$464,497	$401,727	$42,920	$444,647	$19,850	$55,203	$39,028	$28,591	$483,675	$473,238	93.07%	91.06%	99.84%
ALLATIN	OPHIR ELEM	12	$94,066	$60,766	$0	$60,766	$33,300	$10,407	$0	$0	$60,766	$60,766	58.16%	58.16%	73.95%
ALLATIN	PASS CREEK ELEM	13	$23,547	$27,667	$0	$27,667	$0	$2,294	$0	$0	$27,667	$27,667	107.06%	107.06%	122.43%
ALLATIN	SPRINGHILL EL	9	$22,871	$23,704	$0	$23,704	$0	$2,700	$0	$0	$23,704	$23,704	92.70%	92.70%	103.45%
ALLATIN	THREE FORKS EL	244	$655,061	$542,314	$52,079	$594,393	$60,668	$74,189	$0	$0	$594,393	$594,393	81.51%	81.51%	99.55%
ALLATIN	THREE FORKS H S	135	$527,763	$451,526	$0	$451,526	$76,237	$49,717	$8,372	$7,555	$459,898	$459,081	79.64%	79.50%	100.72%
ALLATIN	W YELLOWSTONE ELEM	144	$550,910	$340,601	$38,190	$378,792	$172,118	$64,634	$0	$0	$378,792	$378,792	61.54%	61.54%	90.36%
ALLATIN	W YELLOWSTONE H S	73	$444,014	$325,076	$0	$325,076	$118,938	$42,383	$0	$0	$325,076	$325,076	66.83%	66.83%	95.15%
ALLATIN	WILLOW CREEK EL	33	$131,793	$61,387	$9,203	$70,590	$61,203	$16,789	$0	$0	$70,590	$70,590	47.51%	47.51%	79.46%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)				FY '91 GENERAL FUND			FY '91 RET		HB 28 AMENDED					
	153% = BEGINNING RECAPTURE LEVEL												PERCENT OF '88 ACTUAL		
	131% = AVERAGE '88 ACTUALS														
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
LLOW	WILLOW CREEK HS	22	$154,522	$144,762	$0	$144,762	$9,760	$17,886	$2,294	$1,087	$147,057	$145,849	85.30%	84.60%	94.72%
ELD	BENZIEN ELEM	8	$19,694	$23,704	$0	$23,704	$0	$2,117	$0	$0	$23,704	$23,704	108.68%	108.68%	115.99%
LLO	BIG DRY CREEK ELEM	13	$24,715	$27,667	$0	$27,667	$0	$1,000	$0	$0	$27,667	$27,667	107.59%	107.59%	117.67%
ELD	BLACKFOOT ELEM	9	$27,680	$23,704	$0	$23,704	$3,976	$428	$0	$0	$23,704	$23,704	84.33%	84.33%	97.82%
ELD	CAT CREEK ELEM	3	$17,628	$23,704	$0	$23,704	$0	$940	$0	$0	$23,704	$23,704	127.66%	127.66%	130.88%
LD	CONAGEN ELEM	24	$41,482	$55,803	$0	$55,803	$0	$3,685	$0	$0	$55,803	$55,803	123.55%	123.55%	134.15%
LD	FLAT CREEK ELEM	4	$21,795	$23,704	$0	$23,704	$0	$2,070	$0	$0	$23,704	$23,704	99.33%	99.33%	102.67%
LD	GARFIELD CO H S	90	$415,200	$350,443	$28,257	$378,700	$36,500	$44,766	$0	$0	$378,700	$378,700	82.33%	82.33%	92.69%
LO	JORDAN ELEM	160	$378,139	$365,928	$31,034	$396,963	$0	$46,996	$13,741	$13,741	$410,703	$410,703	96.61%	96.61%	100.88%
LD	KESTER ELEM	2	$17,614	$23,704	$0	$23,704	$0	$1,502	$0	$0	$23,704	$23,704	123.99%	123.99%	126.08%
LD	PINE GROVE ELEM	9	$20,735	$23,704	$0	$23,704	$0	$2,074	$450	$450	$24,154	$24,154	105.90%	105.90%	111.79%
LD	ROSS ELEM	4	$24,782	$23,704	$4,288	$27,992	$0	$2,221	$2	$2	$27,994	$27,994	103.67%	103.67%	106.62%
LD	SAND SPRINGS EL	3	$19,005	$23,704	$0	$23,704	$0	$1,824	$0	$0	$23,704	$23,704	113.80%	113.80%	116.67%
LD	SUTHRLND-COULEE ELEM	7	$43,895	$47,408	$0	$47,408	$0	$3,851	$0	$0	$47,408	$47,408	99.29%	99.29%	102.22%
LD	VAN NORMAN ELEM	5	$30,769	$23,704	$0	$23,704	$7,065	$2,410	$0	$0	$23,704	$23,704	71.44%	71.44%	79.23%
R	BROWNING ELEM	1360	$5,016,376	$2,829,437	$329,257	$3,158,694	$1,857,681	$592,522	$1,199,123	$383,500	$4,357,817	$3,542,194	77.69%	63.15%	99.25%
R	BROWNING H S	436	$1,971,235	$1,135,208	$110,365	$1,245,573	$725,662	$197,899	$365,995	$103,029	$1,611,568	$1,348,602	74.30%	62.17%	99.75%
R	CUT BANK ELEM	701	$1,945,199	$1,428,576	$183,750	$1,612,326	$332,873	$247,278	$0	$0	$1,612,326	$1,612,326	73.54%	73.54%	94.51%
R	CUT BANK H S	290	$1,317,754	$786,434	$22,278	$808,711	$509,043	$144,790	$0	$0	$808,711	$808,711	55.29%	55.29%	81.65%
R	E GLACIER PARK ELEM	44	$176,930	$100,959	$11,510	$112,470	$64,461	$18,226	$0	$0	$112,470	$112,470	57.63%	57.63%	91.57%
R	SEVILLE ELEM	28	$46,178	$58,285	$579	$58,864	$0	$5,224	$8,332	$8,332	$67,196	$67,196	130.73%	130.73%	136.56%
VALLEY	LAVINA ELEM	55	$200,834	$157,089	$11,843	$168,932	$31,902	$26,434	$0	$0	$168,932	$168,932	74.33%	74.33%	88.18%
VALLEY	LAVINA H S	24	$166,008	$144,762	$0	$144,762	$21,246	$18,407	$0	$0	$144,762	$144,762	78.50%	78.50%	91.08%
VALLEY	RYEGATE ELEM	60	$254,399	$176,277	$10,725	$187,002	$67,397	$26,902	$0	$0	$187,002	$187,002	66.48%	66.48%	78.89%
VALLEY	RYEGATE H S	38	$263,810	$212,945	$0	$212,945	$50,865	$26,405	$0	$0	$212,945	$212,945	73.37%	73.37%	87.26%
E	DRUMMOND ELEM	108	$300,445	$258,071	$10,846	$268,917	$31,528	$37,916	$0	$0	$268,917	$268,917	79.48%	79.48%	96.71%
	DRUMMOND H S	89	$320,654	$349,477	$7,188	$356,665	$0	$35,390	$2,237	$2,237	$358,901	$358,901	100.80%	100.80%	112.34%

ANALYSIS OF HB28 - 3rd READING

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28-3RD.WK1
07/01/89
10:54 AM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)				FY '91 GENERAL FUND			FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL		
	153% = BEGINNING RECAPTURE LEVEL														
	131% = AVERAGE '88 ACTUALS								STATE COST	STATE COST	STATE SUPPORT	STATE SUPPORT			
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	TO GUAR ALL MILLS ->ALL BY LEVY	TO GUAR ALL MILLS ->OTHER REV	ASSUMING ALL FUNDED BY MILLS	ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
GRANITE	GRANITE H S	100	$474,174	$356,482	$30,033	$386,515	$87,658	$56,611	$30,166	$28,706	$416,682	$415,221	78.50%	78.23%	98.50%
GRANITE	HALL ELEM	29	$73,998	$58,905	$0	$58,905	$15,093	$4,605	$0	$0	$58,905	$58,905	74.94%	74.94%	95.44%
GRANITE	PHILIPSBURG EL	199	$558,491	$446,737	$31,956	$478,693	$79,798	$73,200	$12,802	$10,985	$491,495	$489,678	77.81%	77.52%	98.08%
HILL	BLUE SKY ELEM	108	$439,777	$254,118	$5,693	$259,811	$179,965	$27,435	$0	$0	$259,811	$259,811	55.61%	55.61%	82.96%
HILL	BLUE SKY HIGH	47	$417,681	$249,498	$0	$249,498	$168,183	$25,463	$0	$0	$249,498	$249,498	56.30%	56.30%	80.34%
HILL	BOX ELDER ELEM	112	$600,949	$273,657	$25,945	$299,603	$301,346	$64,399	$80,396	$20,374	$379,999	$319,977	57.11%	48.09%	96.40%
HILL	BOX ELDER H S	69	$578,633	$316,344	$0	$316,344	$262,290	$56,675	$131,261	$21,703	$447,605	$338,046	70.45%	53.21%	96.31%
HILL	COTTONWOOD ELEM	49	$144,762	$112,226	$7,273	$119,500	$25,263	$12,206	$0	$0	$119,500	$119,500	76.13%	76.13%	91.47%
HILL	DAVEY ELEM	8	$28,358	$23,704	$2,491	$26,195	$2,164	$2,972	$0	$0	$26,195	$26,195	83.61%	83.61%	93.41%
HILL	GILDFORD COLONY ELEM	13	$28,676	$27,667	$3,138	$30,805	$0	$1,332	$2,242	$2,242	$33,047	$33,047	110.12%	110.12%	118.29%
HILL	HAVRE ELEM	1703	$4,180,384	$3,484,855	$356,009	$3,840,864	$339,520	$558,851	$268,890	$173,215	$4,109,754	$4,014,079	86.72%	84.70%	101.18%
HILL	HAVRE H S	714	$2,323,478	$1,793,694	$161,087	$1,954,781	$368,697	$300,289	$65,370	$39,743	$2,020,151	$1,994,524	76.99%	76.02%	101.65%
HILL	K-G ELEM	72	$333,573	$267,230	$6,766	$273,996	$59,577	$37,472	$0	$0	$273,996	$273,996	73.84%	73.84%	88.03%
HILL	K-G HIGH SCHOOL	29	$315,475	$171,097	$0	$171,097	$144,378	$31,069	$0	$0	$171,097	$171,097	49.37%	49.37%	68.82%
HILL	ROCKY BOY ELEM	299	$1,308,162	$616,963	$60,776	$677,740	$630,422	$148,789	$362,496	$104,564	$1,040,235	$782,304	71.40%	53.69%	97.20%
JEFFERSON	BASIN ELEM	12	$49,551	$26,676	$2,211	$28,886	$20,665	$3,351	$0	$0	$28,886	$28,886	54.60%	54.60%	67.35%
JEFFERSON	BOULDER ELEM	246	$769,307	$536,110	$72,625	$608,736	$160,571	$76,527	$87,165	$83,385	$695,901	$692,121	82.27%	81.83%	99.51%
JEFFERSON	CARDWELL ELEM	43	$101,690	$98,761	$0	$98,761	$2,929	$11,100	$0	$0	$98,761	$98,761	87.56%	87.56%	99.10%
JEFFERSON	CLANCY ELEM	156	$851,846	$741,189	$40,574	$781,763	$70,083	$100,288	$30,683	$18,382	$812,447	$800,145	85.33%	84.04%	100.47%
JEFFERSON	JEFFERSON H S	221	$716,533	$645,448	$0	$645,448	$71,085	$81,615	$0	$0	$645,448	$645,448	80.87%	80.87%	96.58%
JEFFERSON	MONTANA CITY ELEM	154	$482,656	$355,188	$17,083	$372,271	$110,385	$50,058	$0	$0	$372,271	$372,271	69.88%	69.88%	97.75%
JEFFERSON	WHITEHALL ELEM	142	$832,708	$712,754	$21,835	$734,589	$98,119	$97,918	$104,598	$91,323	$839,186	$825,911	90.17%	88.75%	100.29%
JEFFERSON	WHITEHALL H S	213	$705,274	$627,238	$22,945	$650,183	$55,091	$76,049	$10,444	$9,887	$660,627	$660,069	84.55%	84.48%	99.01%
JUDITH BASIN	GEYSER ELEM	61	$221,671	$184,356	$7,911	$192,267	$29,405	$33,648	$0	$0	$192,267	$192,267	75.30%	75.30%	90.49%
JUDITH BASIN	GEYSER H S	43	$214,586	$233,923	$0	$233,923	$0	$24,684	$0	$0	$233,923	$233,923	97.77%	97.77%	105.41%
JUDITH BASIN	HOBSON ELEM	96	$343,863	$244,896	$11,232	$256,128	$87,735	$38,029	$0	$0	$256,128	$256,128	67.07%	67.07%	86.72%
JUDITH BASIN	HOBSON H S	60	$324,199	$292,847	$0	$292,847	$31,352	$35,217	$0	$0	$292,847	$292,847	81.48%	81.48%	96.18%

YSIS OF HB28 - 3rd READING

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28-3RD.WK1
07/01/89
10:54 AM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)			FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL		
	153% = BEGINNING RECAPTURE LEVEL														
	131% = AVERAGE '88 ACTUALS								STATE COST	STATE COST	STATE SUPPORT	STATE SUPPORT			
			TOTAL COMBINED	FOUNDATION	SPECIAL	TOTAL	LOCAL RESRCS	'88 ACTUAL	10 GUAR	10 GUAR	ASSUMING	ASSUMING	FUNDED BY	FUNDED BY	
		TOTAL	'88 GENERAL FUND	SCHEDULE	EDUCATION	FOUNDATION	NEEDED FOR	RETIREMENT	ALL MILLS	ALL MILLS	ALL FUNDED	NON-LEVY REV	STATE	STATE	
COUNTY	DISTRICT	ANB	AND INSURANCE	AMOUNT	AMOUNT	AMOUNT	COMBINED GF	AMOUNT	->ALL BY LEVY	->OTHER REV	BY MILLS	CONTINUES	->ALL LEVY	->OTHER REV	EQUALIZED
TH BASIN	RAYNESFORD ELEM	20	$58,231	$53,321	$0	$53,321	$4,909	$7,971	$0	$0	$53,321	$53,321	80.54%	80.54%	92.56%
TH BASIN	STANFORD ELEM	109	$377,003	$271,868	$10,889	$282,757	$94,245	$24,148	$0	$0	$282,757	$282,757	70.49%	70.49%	91.18%
TH BASIN	STANFORD H S	52	$345,177	$267,487	$0	$267,487	$77,691	$21,312	$0	$0	$267,487	$267,487	72.99%	72.99%	93.36%
	ARLEE ELEM	330	$1,057,659	$696,977	$53,217	$750,194	$307,465	$131,859	$325,522	$75,594	$1,075,716	$825,788	90.43%	69.42%	96.73%
	ARLEE H S	150	$535,954	$489,302	$0	$489,302	$46,652	$51,138	$85,757	$47,372	$575,059	$536,674	97.95%	91.41%	101.10%
	CHARLO ELEM	190	$483,211	$429,048	$9,688	$438,736	$44,475	$55,446	$67,864	$37,071	$506,600	$475,808	94.05%	88.33%	99.65%
	CHARLO H S	78	$369,942	$334,511	$12,795	$347,306	$22,637	$39,352	$26,417	$15,043	$373,723	$362,349	91.31%	88.53%	97.70%
	ELMO ELEM	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	0.00%	0.00%
	POLSON ELEM	1021	$1,868,362	$2,099,252	$178,628	$2,277,880	$0	$232,520	$44,954	$44,954	$2,322,834	$2,322,834	110.56%	110.56%	122.12%
	POLSON H S	420	$1,231,759	$1,097,276	$60,474	$1,157,750	$74,009	$151,535	$0	$0	$1,157,750	$1,157,750	83.70%	83.70%	100.54%
	ROHAN ELEM	1004	$2,348,176	$2,108,089	$323,601	$2,431,689	$0	$288,183	$210,111	$210,111	$2,641,801	$2,641,801	100.21%	100.21%	102.97%
	ROHAN H S	355	$1,018,305	$940,258	$0	$940,258	$78,048	$139,850	$147,158	$93,565	$1,087,415	$1,033,823	93.89%	89.26%	99.69%
	ST IGNATIUS ELEM	398	$1,068,461	$822,673	$31,120	$853,793	$214,668	$120,436	$258,926	$88,858	$1,112,719	$942,650	93.59%	79.29%	99.30%
	ST IGNATIUS H S	160	$597,710	$513,108	$26,238	$539,346	$58,364	$64,546	$93,133	$47,752	$632,479	$587,098	95.50%	88.65%	99.53%
	SWAN LAKE-SALMON ELEM	20	$87,364	$53,321	$6,487	$59,808	$27,556	$8,269	$0	$0	$59,808	$59,808	62.54%	62.54%	84.16%
	UPPER WEST SHORE ELEM	23	$52,298	$55,183	$0	$55,183	$0	$5,258	$0	$0	$55,183	$55,183	95.88%	95.88%	107.14%
	VALLEY VIEW ELEM	10	$31,916	$24,694	$0	$24,694	$7,221	$2,515	$0	$0	$24,694	$24,694	71.72%	71.72%	98.38%
. & CLARK	AUCHARD CRK ELEM	20	$47,915	$34,602	$5,511	$40,113	$7,802	$4,303	$6,522	$2,902	$46,636	$43,015	89.31%	82.38%	103.73%
. & CLARK	AUGUSTA ELEM	94	$336,537	$229,907	$23,204	$253,111	$83,426	$35,231	$0	$0	$253,111	$253,111	68.08%	68.08%	95.19%
. & CLARK	AUGUSTA H S	52	$257,901	$267,487	$0	$267,487	$0	$26,235	$41	$41	$267,527	$267,527	94.15%	94.15%	101.46%
. & CLARK	CRAIG ELEM	10	$34,555	$24,694	$2,135	$26,829	$7,726	$2,990	$0	$0	$26,829	$26,829	71.46%	71.46%	82.14%
. & CLARK	E HELENA ELEM	935	$1,959,403	$1,911,965	$115,316	$2,027,281	$0	$229,756	$168,039	$168,039	$2,195,320	$2,195,320	100.28%	100.28%	105.96%
. & CLARK	HELENA ELEM	4682	$12,800,786	$9,622,874	$926,505	$10,549,379	$2,251,407	$1,561,869	$1,740,536	$1,411,838	$12,289,915	$11,961,217	85.57%	83.28%	99.32%
. & CLARK	HELENA H S	2775	$9,864,627	$6,971,290	$767,942	$7,739,232	$2,125,395	$1,102,714	$1,545,177	$1,239,453	$9,284,409	$8,978,685	84.66%	81.87%	100.06%
. & CLARK	KESSLER ELEM	262	$545,451	$516,294	$38,712	$555,006	$0	$61,664	$31,761	$31,761	$586,767	$586,767	96.65%	96.65%	104.91%
. & CLARK	LINCOLN ELEM	158	$275,996	$366,797	$19,404	$386,281	$0	$34,209	$20,659	$20,659	$406,939	$406,939	131.18%	131.18%	140.45%
. & CLARK	LINCOLN HIGH SCHOOL	59	$254,944	$289,907	$0	$289,907	$0	$24,801	$7,770	$7,770	$297,677	$297,677	106.41%	106.41%	112.06%

Exhibit # 1
7/6/89 HB 28

ALYSIS OF HB28 - 3rd READING

USES ORIGINAL OPI DATABASE TAX BASE
AND TRANSPORTATION NOT INCLUDED

HB28-3RD.WK1
07/01/89
10:54 AM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
					FY '91 GENERAL FUND			FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL		
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
MIS & CLARK	TRINITY ELEM	30	$56,142	$59,525	$4,271	$63,797	$0	$5,156	$0	$0	$63,797	$63,797	104.08%	104.08%	119.37%
MIS & CLARK	WOLF CREEK ELEM	11	$50,059	$25,685	$2,135	$27,820	$22,239	$3,929	$0	$0	$27,820	$27,820	51.53%	51.53%	60.82%
BERTY	CHESTER ELEM	239	$601,692	$522,334	$48,952	$571,286	$30,405	$75,428	$0	$0	$571,286	$571,286	84.37%	84.37%	90.99%
BERTY	CHESTER H S	99	$581,050	$356,174	$0	$356,174	$224,876	$65,353	$0	$0	$356,174	$356,174	55.10%	55.10%	71.51%
BERTY	J-I ELEM	106	$423,837	$330,173	$10,366	$340,539	$83,298	$20,078	$0	$0	$340,539	$340,539	76.71%	76.71%	88.29%
BERTY	J-I HIGH SCHOOL	38	$353,373	$212,945	$4,733	$217,678	$135,695	$20,740	$0	$0	$217,678	$217,678	58.18%	58.18%	74.67%
BERTY	LIBERTY ELEM SCHOOL	14	$28,640	$28,657	$0	$28,657	$0	$2,253	$319	$319	$28,976	$28,976	93.79%	93.79%	98.10%
BERTY	WHITLASH ELEM	10	$29,647	$24,694	$0	$24,694	$4,952	$2,529	$0	$0	$24,694	$24,694	76.75%	76.75%	81.28%
NCOLN	EUREKA ELEM	528	$1,157,575	$1,088,693	$116,265	$1,204,958	$0	$148,084	$101,589	$101,589	$1,306,548	$1,306,548	100.07%	100.07%	104.81%
NCOLN	FORTINE ELEM	81	$144,013	$183,214	$0	$183,214	$0	$12,970	$5,469	$5,469	$188,683	$188,683	120.19%	120.19%	133.08%
NCOLN	LIBBY ELEM	1474	$4,079,903	$3,021,519	$350,583	$3,372,102	$707,801	$505,595	$457,631	$400,155	$3,829,733	$3,772,257	83.52%	82.26%	98.93%
NCOLN	LIBBY H S	718	$2,389,263	$1,803,743	$110,165	$1,913,908	$475,356	$264,120	$351,744	$236,366	$2,265,652	$2,150,274	85.39%	81.04%	100.72%
NCOLN	LINCOLN CO H S	248	$935,715	$704,047	$80,600	$784,646	$151,069	$112,260	$109,777	$91,735	$894,423	$876,382	85.35%	83.63%	98.62%
NCOLN	MCCORMICK ELEM	34	$58,574	$62,007	$0	$62,007	$0	$5,578	$5,399	$5,399	$67,406	$67,406	105.07%	105.07%	113.06%
NCOLN	REXFORD ELEM	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	0.00%	0.00%
NCOLN	SYLVANITE ELEM	20	$38,296	$53,321	$0	$53,321	$0	$3,959	$3,355	$3,355	$56,677	$56,677	134.13%	134.13%	140.85%
NCOLN	TREGO ELEM	90	$168,220	$197,258	$0	$197,258	$0	$18,028	$16,258	$16,258	$213,516	$213,516	114.64%	114.64%	120.87%
NCOLN	TROY ELEM	471	$1,187,287	$983,902	$131,783	$1,115,685	$71,602	$144,807	$10,171	$6,822	$1,125,856	$1,122,506	84.52%	84.27%	100.08%
NCOLN	TROY H S	209	$826,513	$617,988	$31,408	$649,396	$177,117	$87,092	$0	$0	$649,396	$649,396	71.08%	71.08%	99.19%
NCOLN	YAAK ELEM	20	$37,700	$53,321	$0	$53,321	$0	$3,320	$448	$448	$53,770	$53,770	131.08%	131.08%	145.08%
DISON	ALDER ELEM	28	$57,417	$58,285	$0	$58,285	$0	$6,216	$0	$0	$58,285	$58,285	91.60%	91.60%	102.90%
DISON	ENNIS ELEM	238	$796,047	$523,312	$38,310	$561,622	$234,426	$94,372	$0	$0	$561,622	$561,622	63.07%	63.07%	83.25%
DISON	ENNIS H S	128	$539,154	$433,049	$0	$433,049	$106,105	$56,953	$0	$0	$433,049	$433,049	72.65%	72.65%	92.98%
DISON	HARRISON ELEM	62	$180,609	$169,518	$5,862	$175,381	$5,228	$21,566	$0	$0	$175,381	$175,381	86.75%	86.75%	96.75%
DISON	HARRISON H S	39	$179,157	$217,265	$0	$217,265	$0	$17,619	$3,242	$3,242	$220,508	$220,508	112.06%	112.06%	118.81%
DISON	SHERIDAN ELEM	194	$400,863	$456,462	$25,996	$482,458	$0	$47,543	$20,731	$20,731	$503,189	$503,189	112.22%	112.22%	118.77%
DISON	SHERIDAN H S	86	$352,661	$346,185	$0	$346,185	$6,476	$43,160	$9,068	$7,700	$355,253	$353,885	89.75%	89.41%	98.30%

LYSIS OF HB28 - 3rd READING

USES ORIGINAL OPI DATABASE TAX BASE
AND TRANSPORTATION NOT INCLUDED

HB28-3RD.WK1
07/01/89
10:54 AM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)				FY '91 GENERAL FUND			FY '91 RET		HB 28 AMENDED					
	153% = BEGINNING RECAPTURE LEVEL												PERCENT OF '88 ACTUAL		
	131% = AVERAGE '88 ACTUALS														
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
LSON	TWIN BRIDGES ELEM	145	$481,388	$347,073	$41,803	$388,876	$92,513	$58,605	$0	$0	$388,876	$388,876	72.01%	72.01%	92.41%
LSON	TWIN BRIDGES H S	90	$426,632	$350,443	$0	$350,443	$76,189	$43,784	$13,635	$11,283	$364,077	$361,726	77.39%	76.89%	98.80%
INE	BROCKWAY ELEM	19	$59,791	$52,701	$0	$52,701	$7,089	$5,103	$0	$0	$52,701	$52,701	81.21%	81.21%	91.01%
INE	CIRCLE ELEM	278	$780,742	$598,414	$42,765	$641,179	$139,563	$85,035	$63,276	$29,729	$704,455	$670,908	81.37%	77.49%	97.30%
INE	CIRCLE H S	151	$689,786	$491,732	$22,719	$514,451	$175,335	$65,670	$0	$0	$514,451	$514,451	68.10%	68.10%	92.23%
NE	PRAIRIE ELK ELEM	5	$23,143	$11,852	$0	$11,852	$11,291	$2,746	$0	$0	$11,852	$11,852	45.78%	45.78%	55.13%
NE	SOUTHVIEW ELEM	9	$28,745	$11,852	$0	$11,852	$16,894	$3,349	$0	$0	$11,852	$11,852	36.93%	36.93%	55.29%
NE	VIDA ELEM	25	$66,623	$56,423	$0	$56,423	$10,199	$6,596	$0	$0	$56,423	$56,423	77.06%	77.06%	87.35%
HER	LENNEP ELEM	12	$25,729	$26,676	$0	$26,676	$0	$2,465	$0	$0	$26,676	$26,676	94.62%	94.62%	102.50%
HER	RINGLING ELEM	3	$32,747	$23,704	$0	$23,704	$9,043	$2,876	$0	$0	$23,704	$23,704	66.54%	66.54%	68.97%
IER	WHT SULPHUR SPGS ELEM	193	$610,999	$449,460	$27,367	$476,827	$134,172	$74,843	$0	$0	$476,827	$476,827	69.52%	69.52%	91.46%
IER	WHT SULPHUR SPGS HS	101	$501,517	$356,724	$0	$356,724	$144,793	$49,389	$0	$0	$356,724	$356,724	64.75%	64.75%	83.87%
RAL	ALBERTON ELEM	152	$460,508	$350,454	$0	$350,454	$110,054	$59,436	$66,351	$61,647	$416,805	$412,101	80.16%	79.26%	99.60%
RAL	ALBERTON H S	63	$303,176	$301,271	$0	$301,271	$1,904	$42,195	$15,327	$14,574	$316,598	$315,845	91.67%	91.45%	98.46%
RAL	SALTESE ELEM	3	$22,042	$11,852	$0	$11,852	$10,190	$1,945	$0	$0	$11,852	$11,852	49.41%	49.41%	58.73%
RAL	ST REGIS ELEM	123	$366,210	$297,053	$22,152	$319,205	$47,006	$41,771	$0	$0	$319,205	$319,205	78.24%	78.24%	100.84%
RAL	ST REGIS H S	51	$274,271	$264,021	$0	$264,021	$10,250	$33,414	$0	$0	$264,021	$264,021	85.81%	85.81%	97.99%
RAL	SUPERIOR ELEM	279	$844,891	$592,784	$59,152	$651,936	$192,955	$107,010	$75,640	$67,163	$727,576	$719,099	76.43%	75.54%	99.81%
RAL	SUPERIOR H S	118	$504,507	$405,717	$0	$405,717	$98,790	$60,137	$41,317	$37,873	$447,033	$443,590	79.17%	78.56%	101.58%
ULA	BONNER ELEM	390	$1,008,639	$793,452	$0	$793,452	$215,186	$135,902	$86,482	$82,799	$879,934	$876,252	76.88%	76.56%	98.88%
ULA	CLINTON ELEM	276	$575,870	$587,487	$45,751	$633,238	$0	$75,229	$53,098	$53,098	$686,335	$686,335	105.41%	105.41%	110.64%
ULA	DESMET SCHOOL	74	$261,342	$203,252	$13,971	$217,222	$44,120	$29,453	$0	$0	$217,222	$217,222	74.70%	74.70%	92.17%
ULA	FRENCHTOWN ELEM	519	$1,373,123	$1,081,010	$45,057	$1,126,067	$247,056	$167,031	$0	$0	$1,126,067	$1,126,067	73.11%	73.11%	92.28%
ULA	FRENCHTOWN H S	228	$1,138,123	$661,064	$10,164	$671,228	$466,896	$129,127	$0	$0	$671,228	$671,228	52.97%	52.97%	80.68%
ULA	HELLGATE ELEM	736	$1,742,015	$1,495,092	$182,868	$1,677,961	$64,054	$217,687	$92,265	$72,322	$1,770,226	$1,750,282	90.33%	89.31%	100.74%
ULA	LOLO ELEM	521	$1,297,335	$1,064,232	$51,903	$1,116,134	$181,201	$154,837	$239,617	$155,662	$1,355,751	$1,271,796	93.36%	87.58%	100.66%
ULA	MISSOULA ELEM	5554	$14,665,786	$11,344,702	$1,289,021	$12,633,723	$2,032,063	$1,774,588	$1,512,286	$771,457	$14,146,009	$13,405,180	86.04%	81.54%	99.87%

Exhibit
7/6/89 HB 28

LYSIS OF HB28 - 3rd READING

USES ORIGINAL OPI DATABASE TAX BASE
AND TRANSPORTATION NOT INCLUDED

HB28-3RD.WK1
07/01/89
10:54 AM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)				FY '91 GENERAL FUND			FY '91 RET	HB 28 AMENDED						
	153% = BEGINNING RECAPTURE LEVEL												PERCENT OF '88 ACTUAL		
	131% = AVERAGE '88 ACTUALS														
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
SSOULA	MISSOULA H S	3561	$12,972,954	$9,055,671	$1,020,000	$10,075,671	$2,897,283	$1,492,712	$1,714,265	$1,411,044	$11,789,936	$11,486,715	81.50%	79.41%	100.22%
SSOULA	POTOMAC ELEM	107	$346,904	$266,725	$0	$266,725	$80,179	$42,075	$71,565	$29,252	$338,290	$295,978	86.97%	76.09%	97.86%
SSOULA	SEELEY LAKE ELEM	192	$656,263	$430,436	$52,391	$482,827	$173,436	$56,952	$69,941	$34,047	$552,768	$516,874	77.50%	72.47%	100.51%
SSOULA	SUNSET ELEM	14	$58,623	$28,657	$0	$28,657	$29,966	$6,422	$0	$0	$28,657	$28,657	44.06%	44.06%	78.83%
SSOULA	SWAN VALLEY ELEM	69	$235,126	$216,070	$0	$216,070	$19,056	$22,767	$11,735	$6,258	$227,805	$222,328	88.33%	86.21%	99.62%
SSOULA	TARGET RANGE ELEM	430	$900,886	$910,745	$87,959	$998,705	$0	$116,136	$56,348	$56,348	$1,055,053	$1,055,053	103.74%	103.74%	111.79%
SSOULA	WOODMAN ELEM	57	$204,855	$160,155	$0	$160,155	$44,700	$23,686	$13,244	$4,459	$173,399	$164,614	75.87%	72.03%	96.82%
SSELSHELL	HELSTONE ELEM	76	$271,548	$223,144	$19,160	$242,304	$29,244	$32,795	$0	$0	$242,304	$242,304	79.62%	79.62%	87.92%
SSELSHELL	HELSTONE H S	46	$308,505	$245,703	$0	$245,703	$62,803	$32,795	$0	$0	$245,703	$245,703	71.99%	71.99%	85.18%
SSELSHELL	HUSSELSHELL ELEM	14	$96,955	$28,657	$0	$28,657	$68,298	$12,176	$0	$0	$28,657	$28,657	26.26%	26.26%	32.72%
SSELSHELL	ROUNDUP ELEM	482	$1,076,117	$987,715	$70,470	$1,058,185	$17,932	$136,260	$28,308	$24,104	$1,086,493	$1,082,290	89.62%	89.27%	97.24%
SSELSHELL	ROUNDUP H S	250	$847,373	$708,212	$63,061	$771,273	$76,100	$107,266	$0	$0	$771,273	$771,273	80.79%	80.79%	98.48%
RK	ARROWHEAD ELEM	74	$143,531	$164,836	$9,932	$174,768	$0	$12,479	$961	$961	$175,729	$175,729	112.64%	112.64%	127.32%
RK	CLYDE PARK ELEM	100	$296,663	$258,199	$46,123	$304,322	$0	$30,595	$5,478	$5,478	$309,799	$309,799	94.67%	94.67%	102.84%
RK	CLYDE PARK H S	69	$284,637	$316,344	$0	$316,344	$0	$32,431	$16,291	$16,291	$332,634	$332,634	104.91%	104.91%	110.14%
RK	COOKE CITY ELEM	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	0.00%	0.00%
RK	GARDINER ELEM	144	$425,970	$352,314	$32,116	$384,430	$41,540	$38,480	$29,603	$15,624	$414,033	$400,054	89.14%	86.14%	101.71%
RK	GARDINER H S	96	$638,176	$354,856	$0	$354,856	$283,320	$51,663	$98,359	$19,248	$453,215	$374,104	65.70%	54.23%	99.14%
RK	LIVINGSTON ELEM	986	$2,815,915	$2,025,005	$374,272	$2,399,277	$416,638	$347,167	$266,527	$224,395	$2,665,804	$2,623,671	84.28%	82.95%	99.08%
RK	PARK H S	504	$1,808,846	$1,293,251	$122,795	$1,416,047	$392,799	$228,832	$205,706	$189,418	$1,621,752	$1,605,465	79.59%	78.79%	100.56%
RK	PINE CREEK ELEM	28	$55,725	$58,285	$5,410	$63,695	$0	$5,613	$0	$0	$63,695	$63,695	103.84%	103.84%	118.56%
RK	RICHLAND ELEM	12	$29,883	$26,676	$3,302	$29,978	$0	$2,639	$0	$0	$29,978	$29,978	92.18%	92.18%	104.07%
RK	SPRINGDALE ELEM	12	$24,048	$26,676	$1,696	$28,372	$0	$2,126	$0	$0	$28,372	$28,372	108.40%	108.40%	123.18%
RK	WILSALL ELEM	109	$279,817	$248,515	$36,437	$284,952	$0	$30,465	$0	$0	$284,952	$284,952	91.84%	91.84%	102.23%
RK	WILSALL H S	39	$226,717	$217,265	$0	$217,265	$9,452	$24,563	$0	$0	$217,265	$217,265	86.46%	86.46%	97.50%
TROLEUM	WINNETT ELEM	76	$249,752	$210,500	$10,327	$220,827	$28,925	$29,907	$0	$0	$220,827	$220,827	78.96%	78.96%	88.68%
TROLEUM	WINNETT H S	35	$225,031	$199,588	$0	$199,588	$25,444	$21,968	$0	$0	$199,588	$199,588	80.81%	80.81%	90.29%

SIS OF HB28 - 3rd READING

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28-3RD.WK1
07/01/89
10:54 AM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)					FY '91 GENERAL FUND			FY '91 RET	HB 28 AMENDED						
153% = BEGINNING RECAPTURE LEVEL													PERCENT OF '88 ACTUAL		
131% = AVERAGE '88 ACTUALS															
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
IPS	DODSON ELEM	93	$314,813	$244,289	$23,955	$268,245	$46,568	$37,170	$7,070	$1,536	$275,315	$269,781	78.22%	76.65%	93.11%
IPS	DODSON H S	34	$252,111	$195,004	$0	$195,004	$57,107	$30,843	$0	$0	$195,004	$195,004	68.92%	68.92%	80.99%
IPS	LANDUSKY ELEM	8	$21,297	$23,704	$0	$23,704	$0	$2,043	$0	$0	$23,704	$23,704	101.56%	101.56%	106.32%
IPS	MALTA ELEM	495	$1,160,315	$1,060,064	$110,064	$1,170,128	$0	$132,631	$5,751	$5,751	$1,175,878	$1,175,878	90.95%	90.95%	95.82%
IPS	MALTA H S	221	$904,651	$645,448	$0	$645,448	$259,203	$87,238	$15,972	$9,800	$661,420	$655,248	66.68%	66.06%	96.30%
IPS	SACO ELEM	84	$349,817	$212,785	$14,289	$227,073	$122,744	$41,431	$0	$0	$227,073	$227,073	58.04%	58.04%	64.99%
IPS	SACO H S	43	$358,651	$233,923	$0	$233,923	$124,728	$35,257	$0	$0	$233,923	$233,923	59.39%	59.39%	66.98%
IPS	SECOND CRK ELEM	8	$23,397	$23,704	$0	$23,704	$0	$2,141	$0	$0	$23,704	$23,704	92.82%	92.82%	97.17%
IPS	SUN PRAIRIE ELEM	6	$21,971	$23,704	$3,643	$27,347	$0	$2,851	$0	$0	$27,347	$27,347	110.17%	110.17%	113.53%
IPS	WHITEWATER ELEM	59	$287,864	$164,216	$2,567	$166,783	$121,081	$35,530	$0	$0	$166,783	$166,783	51.57%	51.57%	58.49%
IPS	WHITEWATER H S	23	$253,279	$144,762	$0	$144,762	$108,517	$21,967	$0	$0	$144,762	$144,762	52.59%	52.59%	58.68%
RA	BRADY ELEM	74	$302,046	$203,251	$20,612	$223,863	$78,183	$34,643	$0	$0	$223,863	$223,863	66.49%	66.49%	84.58%
RA	BRADY H S	24	$214,284	$144,762	$0	$144,762	$69,522	$30,576	$0	$0	$144,762	$144,762	59.12%	59.12%	72.64%
RA	CONRAD ELEM	547	$1,418,834	$1,121,970	$145,525	$1,267,495	$151,339	$190,191	$0	$0	$1,267,495	$1,267,495	78.77%	78.77%	100.17%
RA	CONRAD H S	238	$915,768	$682,858	$23,798	$706,656	$209,112	$106,887	$0	$0	$706,656	$706,656	69.10%	69.10%	98.11%
RA	DUPUYER ELEM	32	$72,828	$60,766	$2,297	$63,063	$9,764	$6,272	$0	$0	$63,063	$63,063	79.73%	79.73%	104.56%
RA	HEART BUTTE ELEM	144	$727,689	$335,925	$23,759	$359,684	$368,005	$78,284	$204,712	$52,292	$564,396	$411,976	70.03%	51.12%	96.85%
RA	MIAMI ELEM	22	$48,764	$54,562	$463	$55,026	$0	$5,273	$0	$0	$55,026	$55,026	101.83%	101.83%	116.79%
RA	VALIER ELEM	179	$433,179	$412,647	$41,363	$454,010	$0	$52,252	$6,372	$6,372	$460,382	$460,382	94.84%	94.84%	107.08%
RA	VALIER H S	85	$405,512	$344,956	$0	$344,956	$60,556	$46,815	$0	$0	$344,956	$344,956	76.26%	76.26%	97.53%
R RIVER	BEAR CREEK ELEM	0	$20,400	$0	$0	$0	$0	$886	$0	$0	$0	$0	0.00%	0.00%	0.00%
R RIVER	BELLE CREEK EL	17	$122,331	$31,629	$0	$31,629	$90,701	$6,240	$0	$0	$31,629	$31,629	24.60%	24.60%	27.74%
R RIVER	BIDDLE ELEM	19	$55,056	$52,701	$0	$52,701	$2,355	$2,209	$0	$0	$52,701	$52,701	92.03%	92.03%	97.44%
R RIVER	BILLUP ELEM	6	$24,005	$23,704	$0	$23,704	$301	$2,002	$0	$0	$23,704	$23,704	91.14%	91.14%	94.43%
R RIVER	BROADUS ELEM	220	$775,759	$507,409	$23,961	$531,370	$244,389	$77,676	$51,158	$4,305	$582,528	$535,675	68.26%	62.77%	93.53%
R RIVER	HORKAN CRK ELEM	12	$20,324	$26,676	$0	$26,676	$0	$2,045	$288	$288	$26,964	$26,964	120.54%	120.54%	124.73%
R RIVER	POWDER RVR CO DIST HS	156	$832,077	$503,718	$61,051	$564,769	$267,308	$86,109	$0	$0	$564,769	$564,769	61.51%	61.51%	76.24%

Exhibit
7/6/89 HB 28

ANALYSIS OF HB28 - 3rd READING

USES ORIGINAL OPI DATABASE TAX BASE
AND TRANSPORTATION NOT INCLUDED

H828-3RD.WK1
07/01/89
10:54 AM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)				FY '91 GENERAL FUND			FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL		
	153% = BEGINNING RECAPTURE LEVEL														
	131% = AVERAGE '88 ACTUALS														
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
ADER RIVER	POWDERVILLE EL	8	$19,313	$23,704	$0	$23,704	$0	$1,914	$0	$0	$23,704	$23,704	111.67%	111.67%	115.52%
ADER RIVER	SO STACEY ELEM	4	$19,610	$23,704	$0	$23,704	$0	$1,635	$0	$0	$23,704	$23,704	111.57%	111.57%	113.49%
WELL	AVON ELEM	35	$60,907	$62,627	$0	$62,627	$0	$5,057	$0	$0	$62,627	$62,627	94.94%	94.94%	113.14%
WELL	DEER LODGE ELEM	655	$1,887,574	$1,346,917	$205,838	$1,552,756	$334,818	$246,227	$263,426	$251,546	$1,816,181	$1,804,302	85.11%	84.56%	98.99%
WELL	ELLISTON ELEM	33	$66,933	$61,387	$0	$61,387	$5,546	$1,482	$805	$540	$62,191	$61,927	90.90%	90.52%	114.38%
WELL	GARRISON ELEM	12	$58,830	$26,676	$0	$26,676	$32,154	$7,312	$0	$0	$26,676	$26,676	40.33%	40.33%	60.80%
WELL	GOLD CREEK ELEM	18	$45,321	$52,081	$0	$52,081	$0	$6,428	$0	$0	$52,081	$52,081	100.64%	100.64%	112.57%
WELL	HELMVILLE ELEM	26	$64,294	$57,044	$0	$57,044	$7,250	$6,519	$0	$0	$57,044	$57,044	80.56%	80.56%	99.29%
WELL	OVANDO ELEM	33	$72,116	$61,387	$0	$61,387	$10,729	$5,558	$0	$0	$61,387	$61,387	79.03%	79.03%	106.35%
WELL	POWELL CO H S	308	$1,064,558	$823,801	$63,842	$887,643	$176,915	$114,569	$38,083	$36,052	$925,727	$923,696	78.51%	78.34%	100.00%
RAIRIE	FALLON ELEM	72	$53,941	$54,562	$0	$54,562	$0	$6,154	$0	$0	$54,562	$54,562	90.79%	90.79%	100.86%
RAIRIE	TERRY ELEM	184	$480,613	$436,072	$38,077	$474,149	$6,464	$58,421	$0	$0	$474,149	$474,149	87.96%	87.96%	98.51%
RAIRIE	TERRY H S	173	$449,433	$419,521	$0	$419,521	$29,913	$50,618	$14,345	$9,016	$433,865	$428,537	86.76%	85.70%	100.00%
AVALLI	CORVALLIS ELEM	549	$1,201,626	$1,160,265	$189,305	$1,349,570	$0	$139,495	$86,777	$86,777	$1,436,347	$1,436,347	107.10%	107.10%	111.41%
AVALLI	CORVALLIS H S	278	$708,853	$763,984	$0	$763,984	$0	$69,380	$56,475	$56,475	$820,459	$820,459	105.43%	105.43%	109.26%
AVALLI	DARBY ELEM	375	$876,418	$788,307	$61,519	$849,826	$26,592	$106,627	$46,013	$36,125	$895,859	$885,950	91.13%	90.12%	99.02%
AVALLI	DARBY H S	208	$634,009	$615,660	$19,126	$634,786	$0	$72,491	$33,144	$33,144	$667,931	$667,931	94.54%	94.54%	98.97%
AVALLI	FLORENCE-CARLTON ELEM	459	$849,288	$950,921	$0	$950,921	$0	$95,830	$77,572	$77,572	$1,028,493	$1,028,493	108.82%	108.82%	115.17%
AVALLI	FLORENCE-CARLTON HS	154	$565,640	$498,956	$21,996	$520,952	$44,687	$69,121	$51,407	$36,822	$572,359	$557,774	90.17%	87.87%	96.64%
AVALLI	HAMILTON ELEM	843	$1,815,648	$1,692,242	$152,223	$1,844,465	$0	$199,157	$83,399	$83,399	$1,927,864	$1,927,864	95.69%	95.68%	102.11%
AVALLI	HAMILTON H S	470	$1,225,435	$1,214,871	$55,704	$1,270,575	$0	$126,060	$79,065	$79,065	$1,349,640	$1,349,640	99.86%	99.86%	104.81%
AVALLI	LONE ROCK ELEM	171	$346,740	$355,972	$0	$355,972	$0	$39,856	$25,778	$25,778	$381,750	$381,750	98.75%	98.75%	103.51%
AVALLI	STEVENSVILLE EL	686	$1,396,580	$1,432,666	$73,041	$1,505,707	$0	$179,303	$108,942	$108,942	$1,614,649	$1,614,649	102.46%	102.46%	106.80%
AVALLI	STEVENSVILLE HS	300	$1,021,238	$1,001,204	$77,957	$1,079,161	$0	$112,575	$73,104	$73,104	$1,152,266	$1,152,266	101.63%	101.63%	105.59%
AVALLI	VICTOR ELEM	182	$452,029	$405,572	$18,829	$424,401	$27,628	$81,483	$23,714	$14,942	$448,115	$439,343	83.99%	82.35%	93.55%
AVALLI	VICTOR H S	115	$339,767	$344,956	$20,375	$365,331	$0	$39,516	$9,793	$9,793	$375,125	$375,125	98.90%	98.90%	103.28%
RICHLAND	BROADUS ELEM	14	$50,310	$28,657	$0	$28,657	$21,653	$5,736	$0	$0	$28,657	$28,657	51.13%	51.13%	55.85%

SIS OF HB28 - 3rd READING

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28-3RD.WK1
07/01/89
10:54 AM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)				FY '91 GENERAL FUND			FY '91 RET		HB 28 AMENDED					
	153% = BEGINNING RECAPTURE LEVEL												PERCENT OF '88 ACTUAL		
	131% = AVERAGE '88 ACTUALS								STATE COST	STATE COST	STATE SUPPORT	STATE SUPPORT			
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	TO GUAR ALL MILLS ->ALL BY LEVY	TO GUAR ALL MILLS ->OTHER REV	ASSUMING ALL FUNDED BY MILLS	ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
BAND	FAIRVIEW ELEM	272	$756,830	$590,275	$35,109	$625,385	$131,445	$95,919	$0	$0	$625,385	$625,385	73.34%	73.34%	81.57%
BAND	FAIRVIEW H S	174	$691,250	$544,587	$0	$544,587	$146,663	$78,465	$0	$0	$544,587	$544,587	70.75%	70.75%	81.49%
BAND	LAMBERT ELEM	88	$344,507	$222,529	$5,505	$228,034	$116,473	$21,308	$0	$0	$228,034	$228,034	62.34%	62.34%	80.97%
BAND	LAMBERT H S	33	$287,786	$190,354	$0	$190,354	$97,433	$15,673	$0	$0	$190,354	$190,354	62.73%	62.73%	79.92%
BAND	RAU ELEM	67	$143,650	$150,291	$4,207	$154,497	$0	$13,295	$0	$0	$154,497	$154,497	98.44%	98.44%	104.49%
BAND	SAVAGE ELEM	124	$365,925	$291,413	$9,768	$301,180	$64,744	$41,607	$0	$0	$301,180	$301,180	73.90%	73.90%	92.06%
BAND	SAVAGE H S	57	$351,541	$283,830	$0	$283,830	$67,710	$32,936	$0	$0	$283,830	$283,830	73.82%	73.82%	90.41%
BAND	SIDNEY ELEM	1193	$2,835,627	$2,460,573	$212,215	$2,672,789	$162,838	$324,339	$0	$0	$2,672,789	$2,672,789	84.58%	84.58%	94.61%
BAND	SIDNEY H S	490	$1,521,122	$1,261,132	$57,326	$1,318,458	$202,663	$157,051	$0	$0	$1,318,458	$1,318,458	78.57%	78.57%	90.44%
BAND	THREE BUTTES EL	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	0.00%	0.00%
BELT	BAINVILLE ELEM	70	$349,113	$199,380	$2,600	$201,980	$147,134	$33,000	$0	$0	$201,980	$201,980	52.86%	52.86%	62.57%
BELT	BAINVILLE H S	43	$311,897	$233,923	$0	$233,923	$77,974	$32,676	$0	$0	$233,923	$233,923	67.89%	67.89%	76.33%
BELT	BROCKTON ELEM	90	$472,575	$238,956	$28,233	$267,189	$205,386	$54,253	$94,962	$20,256	$362,150	$287,444	68.74%	54.56%	94.77%
BELT	BROCKTON H S	36	$419,855	$204,106	$0	$204,106	$215,749	$43,990	$90,499	$10,366	$294,605	$214,471	63.51%	46.24%	93.53%
BELT	CULBERTSON ELEM	226	$731,642	$493,200	$23,904	$517,104	$214,538	$78,403	$0	$0	$517,104	$517,104	63.84%	63.84%	90.57%
BELT	CULBERTSON H S	68	$408,335	$313,996	$0	$313,996	$94,339	$43,685	$0	$0	$313,996	$313,996	69.47%	69.47%	86.99%
BELT	FROID ELEM	87	$362,855	$231,633	$9,676	$241,309	$121,546	$35,706	$0	$0	$241,309	$241,309	60.55%	60.55%	85.02%
BELT	FROID H S	40	$325,298	$221,520	$0	$221,520	$103,778	$35,664	$0	$0	$221,520	$221,520	61.37%	61.37%	84.61%
BELT	FRONTIER ELEM	146	$411,960	$345,375	$11,217	$356,592	$55,368	$51,857	$0	$0	$356,592	$356,592	76.88%	76.88%	93.08%
BELT	POPLAR ELEM	665	$2,506,877	$1,347,653	$163,188	$1,510,841	$996,036	$273,063	$0	$0	$1,510,841	$1,510,841	54.35%	54.35%	92.54%
BELT	POPLAR H S	217	$1,427,643	$636,391	$0	$636,391	$791,252	$132,069	$0	$0	$636,391	$636,391	40.80%	40.80%	79.59%
BELT	WOLF POINT ELEM	683	$1,791,226	$1,398,226	$117,527	$1,515,753	$275,473	$202,559	$252,667	$107,046	$1,768,420	$1,622,799	88.70%	81.39%	100.00%
BELT	WOLF POINT H S	333	$1,109,695	$886,051	$0	$886,051	$223,644	$116,200	$90,306	$33,105	$976,358	$919,157	79.64%	74.98%	101.08%
BHD	ASHLAND ELEM	103	$404,704	$261,738	$35,835	$297,573	$107,131	$45,786	$58,591	$4,366	$356,164	$301,939	79.06%	67.02%	91.68%
BHD	BIRNEY ELEM	17	$48,198	$31,629	$0	$31,629	$16,568	$4,844	$22	$2	$31,652	$31,631	59.67%	59.63%	93.44%
BHD	COLSTRIP ELEM	977	$3,840,101	$2,059,472	$165,014	$2,224,486	$1,615,615	$448,826	$0	$0	$2,224,486	$2,224,486	51.87%	51.87%	57.11%
BHD	COLSTRIP H S	451	$2,237,821	$1,170,512	$70,676	$1,241,187	$996,634	$244,016	$0	$0	$1,241,187	$1,241,187	50.01%	50.01%	55.25%

Exhibit #1
7/6/89 HB 28

LYSIS OF HB28 - 3rd READING

USES ORIGINAL OPI DATABASE TAX BASE
AND TRANSPORTATION NOT INCLUDED

HB28-3RD.WK1
07/01/89
10:54 AM

APPENDIX 1

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)					FY '91 GENERAL FUND			FY '91 RET	HB 28 AMENDED						
153% = BEGINNING RECAPTURE LEVEL													PERCENT OF '88 ACTUAL		
131% = AVERAGE '88 ACTUALS															
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
EBUD	FORSYTH ELEM	484	$1,291,255	$1,002,666	$79,229	$1,081,895	$209,360	$156,146	$69,397	$27,912	$1,151,293	$1,109,807	79.54%	76.68%	91.90%
EBUD	FORSYTH H S	225	$855,960	$654,407	$22,982	$677,390	$178,570	$94,248	$0	$0	$677,390	$677,390	71.29%	71.29%	90.49%
EBUD	INGOMAR ELEM	14	$96,970	$28,657	$0	$28,657	$68,313	$4,682	$0	$0	$28,657	$28,657	28.19%	28.19%	33.67%
EBUD	LAME DEER ELEM	281	$1,522,697	$591,057	$79,332	$670,389	$852,308	$232,982	$250,272	$22,050	$920,661	$692,438	52.44%	39.44%	88.02%
EBUD	ROCK SPRING ELEM	3	$20,419	$11,852	$0	$11,852	$8,567	$2,226	$0	$0	$11,852	$11,852	52.34%	52.34%	56.30%
EBUD	ROSEBUD ELEM	87	$287,842	$231,633	$15,943	$247,576	$40,266	$34,409	$0	$0	$247,576	$247,576	76.83%	76.83%	90.94%
EBUD	ROSEBUD H S	41	$278,856	$225,740	$0	$225,740	$53,116	$34,420	$0	$0	$225,740	$225,740	72.06%	72.06%	85.45%
DERS	CAMAS PRAIRIE ELEM	12	$24,949	$26,676	$0	$26,676	$0	$2,316	$0	$0	$26,676	$26,676	97.84%	97.84%	108.81%
DERS	DIXON ELEM	53	$164,134	$120,545	$0	$120,545	$43,590	$17,403	$22,820	$5,307	$143,364	$125,852	78.97%	69.33%	97.69%
DERS	HOT SPRINGS ELEM	142	$378,591	$341,695	$26,963	$368,658	$9,933	$48,285	$24,636	$19,237	$395,293	$387,895	92.13%	90.87%	96.98%
DERS	HOT SPRINGS H S	78	$296,138	$334,511	$0	$334,511	$0	$36,023	$12,155	$12,155	$346,666	$346,666	104.37%	104.37%	108.19%
DERS	NOXON ELEM	171	$547,752	$399,116	$31,529	$430,646	$117,106	$68,953	$0	$0	$430,646	$430,646	69.83%	69.83%	82.79%
DERS	NOXON H S	95	$420,967	$354,285	$0	$354,285	$66,682	$53,565	$0	$0	$354,285	$354,285	74.66%	74.66%	84.36%
DERS	PARADISE ELEM	51	$117,453	$116,224	$0	$116,224	$1,229	$11,621	$3,576	$3,344	$119,800	$119,568	92.82%	92.64%	100.85%
DERS	PLAINS ELEM	300	$712,769	$628,945	$73,281	$702,227	$10,542	$92,556	$40,735	$35,702	$742,962	$737,929	92.26%	91.63%	97.79%
DERS	PLAINS H S	177	$542,495	$551,051	$0	$551,051	$0	$61,930	$29,689	$29,689	$580,741	$580,741	96.08%	96.08%	100.50%
DERS	THOMPSON FALLS ELEM	372	$1,013,029	$770,429	$87,198	$857,627	$155,402	$132,055	$10,336	$9,981	$867,963	$867,608	75.80%	75.77%	96.56%
DERS	THOMPSON FALLS H S	208	$604,995	$615,660	$0	$615,660	$0	$65,071	$17,047	$17,047	$632,708	$632,708	94.42%	94.42%	101.77%
DERS	TROUT CRK ELEM	93	$299,747	$203,210	$0	$203,210	$96,537	$28,432	$0	$0	$203,210	$203,210	61.92%	61.92%	75.83%
RIDAN	HIAWATHA ELEM	16	$96,013	$40,835	$2,998	$43,834	$52,179	$10,042	$0	$0	$43,834	$43,834	41.33%	41.33%	46.63%
RIDAN	MEDICINE LK EL	184	$583,456	$422,027	$26,031	$448,058	$135,398	$76,988	$0	$0	$448,058	$448,058	67.84%	67.84%	75.85%
RIDAN	MEDICINE LK H S	61	$485,013	$295,721	$0	$295,721	$189,292	$50,155	$0	$0	$295,721	$295,721	55.26%	55.26%	62.49%
RIDAN	OUTLOOK ELEM	55	$279,197	$154,374	$3,570	$157,944	$121,253	$31,671	$0	$0	$157,944	$157,944	50.81%	50.81%	67.07%
RIDAN	OUTLOOK H S	24	$229,581	$144,762	$0	$144,762	$84,819	$24,468	$0	$0	$144,762	$144,762	56.98%	56.98%	70.97%
RIDAN	PLENTYWOOD ELEM	380	$885,159	$791,161	$65,027	$856,188	$28,972	$118,474	$0	$0	$856,188	$856,188	85.31%	85.31%	92.62%
RIDAN	PLENTYWOOD H S	152	$733,560	$494,151	$0	$494,151	$239,409	$74,385	$0	$0	$494,151	$494,151	61.16%	61.16%	86.25%
RIDAN	WESTBY ELEM	89	$408,857	$225,733	$19,889	$245,622	$163,236	$45,982	$0	$0	$245,622	$245,622	54.00%	54.00%	66.24%

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
					FY '91 GENERAL FUND			FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL		
UNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
IAN	WESTBY H S	44	$400,866	$237,915	$0	$237,915	$162,950	$37,231	$0	$0	$237,915	$237,915	54.31%	54.31%	65.14%
H BOW	BUTTE ELEM	3769	$11,260,221	$7,684,175	$1,103,371	$8,787,546	$2,472,675	$1,420,485	$2,044,513	$1,380,985	$10,832,059	$10,168,531	85.42%	80.19%	99.94%
H BOW	BUTTE H S	1713	$6,544,542	$4,303,358	$593,372	$4,896,731	$1,647,811	$749,883	$1,173,811	$892,500	$6,070,542	$5,789,231	83.22%	79.37%	100.00%
H BOW	DIVIDE ELEM	19	$57,213	$52,701	$0	$52,701	$4,511	$4,790	$0	$0	$52,701	$52,701	85.00%	85.00%	102.20%
H BOW	MELROSE ELEM	26	$74,007	$57,044	$0	$57,044	$16,964	$8,046	$13,872	$6,606	$70,916	$63,650	86.43%	77.57%	102.07%
H BOW	RAMSAY ELEM	111	$376,367	$279,608	$26,454	$306,062	$70,306	$38,485	$0	$0	$306,062	$306,062	73.78%	73.78%	92.82%
WATER	ABSAROKEE ELEM	201	$512,482	$459,296	$41,069	$500,365	$12,117	$60,617	$6,412	$5,277	$506,778	$505,643	88.43%	88.23%	99.25%
WATER	ABSAROKEE H S	124	$441,687	$422,248	$0	$422,248	$19,439	$41,304	$0	$0	$422,248	$422,248	87.42%	87.42%	101.42%
WATER	COLUMBUS ELEM	345	$791,363	$711,735	$92,022	$803,757	$0	$110,582	$35,573	$35,573	$839,330	$839,330	93.06%	93.06%	99.83%
WATER	COLUMBUS H S	152	$512,119	$494,151	$0	$494,151	$17,968	$60,212	$27,983	$21,756	$522,134	$515,907	91.23%	90.14%	100.45%
WATER	FISHTAIL ELEM	52	$68,996	$118,386	$0	$118,386	$0	$5,166	$0	$0	$118,386	$118,386	159.63%	159.63%	179.29%
WATER	HOLT ELEM	19	$47,138	$52,701	$0	$52,701	$0	$3,824	$0	$0	$52,701	$52,701	103.41%	103.41%	113.86%
WATER	NYE ELEM	21	$42,542	$53,942	$0	$53,942	$0	$4,351	$0	$0	$53,942	$53,942	115.03%	115.03%	127.58%
WATER	PARK CITY ELEM	219	$434,999	$489,595	$27,695	$517,289	$0	$52,329	$35,739	$35,739	$553,028	$553,028	113.48%	113.48%	118.74%
WATER	PARK CITY H S	114	$332,597	$394,476	$0	$394,476	$0	$36,628	$31,848	$31,848	$426,323	$426,323	115.46%	115.46%	119.59%
WATER	RAPELJE ELEM	55	$170,059	$124,848	$8,263	$133,111	$36,948	$21,871	$0	$0	$133,111	$133,111	69.35%	69.35%	83.19%
WATER	RAPELJE H S	24	$192,683	$144,762	$0	$144,762	$47,921	$23,735	$0	$0	$144,762	$144,762	66.89%	66.89%	77.20%
WATER	REEDPOINT ELEM	38	$119,107	$64,489	$0	$64,489	$54,618	$12,405	$0	$0	$64,489	$64,489	49.04%	49.04%	88.95%
WATER	REEDPOINT H S	21	$152,354	$144,762	$0	$144,762	$7,592	$17,793	$0	$0	$144,762	$144,762	85.08%	85.08%	94.59%
GRASS	BIG TIMBER ELEM	350	$795,752	$741,713	$60,550	$802,262	$0	$99,689	$40,165	$40,165	$842,428	$842,428	94.08%	94.08%	100.60%
GRASS	BRIDGE ELEM	7	$20,189	$11,852	$0	$11,852	$8,337	$1,793	$0	$0	$11,852	$11,852	53.91%	53.91%	71.91%
GRASS	GREYCLIFF ELEM	14	$38,298	$38,854	$0	$38,854	$0	$4,447	$0	$0	$38,854	$38,854	90.90%	90.90%	100.12%
GRASS	MCLEOD ELEM	15	$34,405	$39,845	$0	$39,845	$0	$3,769	$0	$0	$39,845	$39,845	104.38%	104.38%	115.45%
GRASS	MELVILLE ELEM	25	$54,484	$56,423	$0	$56,423	$0	$6,107	$0	$0	$56,423	$56,423	93.12%	93.12%	104.75%
GRASS	SWEET GRASS CO HS	198	$716,746	$593,526	$26,177	$619,703	$97,043	$85,049	$34,249	$15,996	$653,952	$635,699	81.56%	79.28%	100.00%
	BYNUM ELEM	32	$56,920	$60,766	$579	$61,345	$0	$5,802	$379	$379	$61,724	$61,724	98.41%	98.41%	112.87%
	CHOTEAU ELEM	298	$756,547	$633,637	$95,357	$728,993	$27,554	$97,427	$10,404	$7,924	$739,398	$736,917	86.58%	86.29%	98.90%

ANALYSIS OF HB28 - 3rd READING

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28-3RD.WK1
07/01/89
10:54 AM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNADJUSTED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)					FY '91 GENERAL FUND			FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL		
153% = BEGINNING RECAPTURE LEVEL															
131% = AVERAGE '88 ACTUALS															
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
ETON	CHOTEAU H S	166	$680,100	$526,863	$0	$526,863	$153,237	$71,302	$0	$0	$526,863	$526,863	70.12%	70.12%	98.60%
ETON	DUTTON ELEM	95	$339,008	$237,516	$23,133	$260,649	$78,358	$36,264	$0	$0	$260,649	$260,649	69.46%	69.46%	86.25%
ETON	DUTTON H S	49	$310,082	$256,891	$0	$256,891	$53,192	$30,206	$0	$0	$256,891	$256,891	75.49%	75.49%	90.36%
ETON	FAIRFIELD ELEM	213	$470,283	$481,401	$91,878	$573,279	$0	$57,398	$36,289	$36,289	$609,568	$609,568	115.52%	115.52%	120.56%
ETON	FAIRFIELD H S	151	$505,638	$491,732	$0	$491,732	$13,907	$57,073	$47,685	$39,617	$539,416	$531,349	95.86%	94.43%	101.99%
ETON	GOLDEN RIDGE ELEM	27	$56,119	$57,664	$579	$58,243	$0	$2,585	$1,350	$1,350	$59,593	$59,593	101.51%	101.51%	112.80%
ETON	GREENFIELD ELEM	72	$152,871	$160,702	$1,739	$162,441	$0	$19,225	$9,365	$9,365	$171,806	$171,806	99.83%	99.83%	106.75%
ETON	PENDROY ELEM	16	$43,355	$30,639	$463	$31,102	$12,253	$3,754	$0	$0	$31,102	$31,102	66.02%	66.02%	79.39%
ETON	POWER ELEM	98	$326,803	$235,896	$17,437	$253,333	$73,470	$34,532	$20,961	$13,930	$274,294	$267,263	75.91%	73.97%	98.41%
ETON	POWER H S	41	$272,422	$225,740	$0	$225,740	$46,681	$25,499	$7,260	$2,971	$233,000	$228,712	78.21%	76.77%	97.67%
OOLE	GALATA ELEM	29	$92,530	$58,905	$9,632	$68,537	$23,993	$9,247	$0	$0	$68,537	$68,537	67.34%	67.34%	73.61%
OOLE	KEVIN ELEM	21	$101,357	$53,942	$347	$54,289	$47,068	$7,757	$0	$0	$54,289	$54,289	49.75%	49.75%	60.13%
OOLE	NICKOL ELEM	0	$19,308	$0	$0	$0	$0	$2,248	$0	$0	$0	$0	0.00%	0.00%	0.00%
OOLE	SHELBY ELEM	498	$1,391,067	$1,022,752	$126,203	$1,148,955	$242,112	$157,735	$91,983	$27,058	$1,240,938	$1,176,013	80.12%	75.93%	94.59%
OOLE	SHELBY H S	193	$1,067,857	$583,854	$18,281	$602,135	$465,723	$117,542	$0	$0	$602,135	$602,135	50.80%	50.80%	78.23%
OOLE	SUNBURST ELEM	184	$578,540	$423,029	$42,176	$465,206	$113,335	$67,109	$0	$0	$465,206	$465,206	72.05%	72.05%	80.48%
OOLE	SUNBURST H S	111	$600,417	$356,724	$0	$356,724	$243,693	$63,725	$0	$0	$356,724	$356,724	53.71%	53.71%	67.29%
REASURE	HYSHAM ELEM	131	$386,804	$309,540	$0	$309,540	$77,264	$40,682	$0	$0	$309,540	$309,540	72.41%	72.41%	87.50%
REASURE	HYSHAM H S	63	$396,098	$301,271	$26,133	$327,404	$68,694	$42,186	$0	$0	$327,404	$327,404	74.70%	74.70%	90.16%
ALLEY	FRAZER ELEM	109	$752,962	$267,913	$26,821	$294,733	$458,229	$76,840	$10,219	$2,361	$304,952	$297,094	36.75%	35.80%	94.91%
ALLEY	FRAZER H S	45	$587,716	$241,842	$0	$241,842	$345,874	$46,965	$0	$0	$241,842	$241,842	38.10%	38.10%	57.01%
ALLEY	FT PECK ELEM	17	$133,240	$63,868	$5,401	$69,270	$63,970	$13,249	$25,998	$7,598	$95,267	$76,867	65.03%	52.47%	98.97%
ALLEY	GLASGOW ELEM	714	$2,255,340	$1,512,669	$107,949	$1,620,618	$634,722	$266,607	$149,760	$118,736	$1,770,378	$1,739,354	70.20%	68.97%	98.67%
ALLEY	GLASGOW H S	374	$1,486,798	$863,721	$43,661	$907,383	$579,415	$163,083	$109,105	$82,174	$1,016,488	$989,556	61.61%	59.98%	99.27%
ALLEY	HINSDALE ELEM	67	$235,727	$180,626	$5,066	$185,692	$50,034	$25,185	$0	$0	$185,692	$185,692	71.17%	71.17%	84.40%
ALLEY	HINSDALE H S	58	$262,880	$212,945	$0	$212,945	$49,936	$26,177	$0	$0	$212,945	$212,945	73.67%	73.67%	84.91%
ALLEY	LUSTRE ELEM	66	$226,197	$148,195	$8,907	$157,102	$69,095	$15,265	$0	$0	$157,102	$157,102	65.06%	65.06%	80.91%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)					FY '91 GENERAL FUND			FY '91 RET	HB 28 AMENDED						
153% = BEGINNING RECAPTURE LEVEL													PERCENT OF '88 ACTUAL		
131% = AVERAGE '88 ACTUALS															
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
Y	NASHUA ELEM	132	$461,178	$327,281	$42,518	$369,799	$91,379	$57,835	$23,057	$7,250	$392,856	$377,048	75.69%	72.65%	96.93%
Y	NASHUA H S	75	$417,331	$329,047	$29,881	$358,928	$58,402	$47,295	$27,845	$10,413	$386,773	$369,342	83.24%	79.49%	97.33%
Y	OPHEIM ELEM	102	$347,158	$249,037	$12,034	$261,071	$86,087	$43,760	$0	$0	$261,071	$261,071	66.78%	66.78%	85.12%
Y	OPHEIM H S	42	$358,006	$229,865	$0	$229,865	$128,141	$39,717	$0	$0	$229,865	$229,865	57.80%	57.80%	76.78%
LAND	HARLOWTON ELEM	201	$506,025	$453,711	$26,307	$480,018	$26,006	$54,538	$29,398	$22,224	$509,416	$502,243	90.88%	89.60%	97.46%
LAND	HARLOWTON H S	107	$484,922	$374,379	$0	$374,379	$110,543	$41,611	$0	$0	$374,379	$374,379	71.10%	71.10%	93.96%
LAND	JUDITH GAP ELEM	88	$241,597	$220,795	$7,277	$228,072	$13,525	$22,889	$3,635	$2,058	$231,708	$230,130	87.61%	87.01%	98.02%
LAND	JUDITH GAP H S	31	$189,276	$180,857	$0	$180,857	$8,419	$18,530	$2,477	$1,400	$183,334	$182,257	88.22%	87.71%	96.35%
LAND	SHAWMUT ELEM	12	$28,592	$26,676	$0	$26,676	$1,916	$2,429	$0	$0	$26,676	$26,676	85.99%	85.99%	96.53%
LAND	TWO DOT ELEM	6	$33,479	$11,852	$0	$11,852	$21,627	$2,448	$0	$0	$11,852	$11,852	32.99%	32.99%	38.20%
IX	WIBAUX ELEM	184	$527,598	$424,032	$49,407	$473,438	$54,160	$64,885	$0	$0	$473,438	$473,438	79.91%	79.91%	83.99%
IX	WIBAUX H S	81	$402,869	$339,382	$0	$339,382	$63,487	$40,916	$0	$0	$339,382	$339,382	76.47%	76.47%	81.36%
NSTONE	BILLINGS ELEM	10146	$29,199,306	$20,744,308	$2,798,780	$23,543,088	$5,656,218	$3,641,868	$2,615,362	$2,255,719	$26,158,450	$25,798,806	79.65%	78.56%	99.08%
NSTONE	BILLINGS H S	5044	$16,099,037	$12,671,418	$1,412,505	$14,083,923	$2,015,114	$1,772,176	$945,827	$706,701	$15,029,751	$14,790,625	84.10%	82.76%	100.20%
NSTONE	BLUE CREEK ELEM	108	$188,121	$233,133	$0	$233,133	$0	$9,597	$6,013	$6,013	$239,146	$239,146	120.95%	120.95%	135.90%
NSTONE	BROADVIEW ELEM	89	$313,749	$244,568	$16,277	$260,845	$52,904	$38,217	$0	$0	$260,845	$260,845	74.11%	74.11%	85.94%
NSTONE	BROADVIEW H S	46	$265,327	$245,703	$0	$245,703	$19,624	$25,937	$0	$0	$245,703	$245,703	84.36%	84.36%	91.87%
NSTONE	CANYON CRK ELEM	203	$492,098	$451,580	$27,158	$478,739	$13,359	$29,284	$39,410	$33,918	$518,149	$512,657	99.38%	98.33%	107.20%
NSTONE	CUSTER ELEM	60	$264,463	$173,699	$11,533	$185,232	$79,230	$31,447	$0	$0	$185,232	$185,232	62.60%	62.60%	79.48%
NSTONE	CUSTER H S	38	$251,592	$212,945	$0	$212,945	$38,647	$28,518	$0	$0	$212,945	$212,945	76.02%	76.02%	88.62%
NSTONE	ELDER GROVE ELEM	177	$332,343	$396,915	$4,602	$401,516	$0	$31,222	$29,010	$29,010	$430,526	$430,526	118.42%	118.42%	126.47%
NSTONE	ELYSIAN ELEM	67	$202,026	$150,291	$0	$150,291	$51,735	$18,657	$0	$0	$150,291	$150,291	68.10%	68.10%	82.17%
NSTONE	HUNTLEY PROJ ELEM	475	$1,178,702	$992,962	$72,841	$1,065,804	$112,898	$143,953	$66,288	$38,499	$1,132,092	$1,104,302	85.59%	83.49%	100.94%
NSTONE	HUNTLEY PROJ HS	200	$649,542	$597,318	$0	$597,318	$52,224	$74,882	$28,421	$16,444	$625,740	$613,762	86.38%	84.72%	99.56%
NSTONE	INDEPENDENT ELEM	178	$285,322	$369,022	$0	$369,022	$0	$35,830	$26,833	$26,833	$395,855	$395,855	123.26%	123.26%	133.16%
NSTONE	LAUREL ELEM	1310	$2,915,509	$2,680,749	$201,710	$2,882,459	$33,050	$353,594	$146,957	$137,198	$3,029,416	$3,019,657	92.67%	92.37%	102.38%
NSTONE	LAUREL H S	553	$1,653,548	$1,403,955	$55,991	$1,459,946	$193,602	$211,721	$123,161	$112,730	$1,583,108	$1,572,677	84.87%	84.31%	99.28%

ANALYSIS OF HB28 - 3rd READING

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28-3RD.WK1
07/01/89
10:54 AM

APPENDIX 1

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
					FY '91 GENERAL FUND			FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL		
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST IO GUAR ALL MILLS ->ALL BY LEVY	STATE COST IO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
YELLOWSTONE	LOCKWOOD ELEM	1166	$2,906,865	$2,370,182	$240,428	$2,610,610	$296,255	$341,697	$242,841	$139,052	$2,853,451	$2,749,662	87.84%	84.64%	101.3
YELLOWSTONE	MORIN ELEM	34	$77,438	$62,007	$0	$62,007	$15,431	$7,838	$0	$0	$62,007	$62,007	72.71%	72.71%	91.8
YELLOWSTONE	PIONEER ELEM	92	$228,265	$201,231	$0	$201,231	$27,034	$25,512	$24,693	$19,265	$225,924	$220,495	89.02%	86.89%	101.8
YELLOWSTONE	SHEPHERD ELEM	443	$845,669	$927,331	$31,025	$958,355	$0	$82,654	$75,721	$75,721	$1,034,077	$1,034,077	111.39%	111.39%	118.9
YELLOWSTONE	SHEPHERD H S	253	$764,915	$714,414	$49,883	$764,298	$617	$85,964	$50,084	$49,746	$814,382	$814,063	95.71%	95.67%	100.5
YELLOWSTONE	YLSTN EDUCATION CENTER	0	$475,859	$0	$81,866	$81,866	$0	$54,260	$0	$0	$81,866	$81,866	0.00%	0.00%	0.0
TOTALS			$457,536,470	$350,058,161	$29,904,040	$379,962,201	$81,478,947	$52,846,958	$37,837,021	$25,529,879	$417,799,222	$405,492,080	81.86%	79.45%	97.1

ANALYSIS OF HB28 - 3rd READING

HB28-3RD.WK1
07/01/89
10:54 AM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
BEAVERHEAD	BEAVERHEAD CO HS	411	131%	$293,143	$31.96	65.28	40	16.66	4.46	9.83	66.49	54.29	1.21	(10.99)
BEAVERHEAD	DILLON ELEM	975	112%	$120,927	$9.62	116.25	60	6.73	1.38	15.86	82.59	77.24	(33.66)	(39.01)
BEAVERHEAD	GRANT ELEM	29	99%	$0	$30.45	54.83	60	0.00	0.00	15.86	75.86	75.86	21.03	21.03
BEAVERHEAD	JACKSON ELEM	20	103%	$1,574	$32.16	63.04	60	2.45	0.00	15.86	78.30	75.86	15.26	12.82
BEAVERHEAD	LIMA ELEM	82	109%	$0	$19.70	73.20	60	0.00	0.00	15.86	75.86	75.86	2.66	2.66
BEAVERHEAD	LIMA H S	40	87%	$0	$40.38	43.68	40	0.00	0.00	9.83	49.83	49.83	6.15	6.15
BEAVERHEAD	POLARIS ELEM	5	183%	$9,845	$64.67	53.35	60	30.45	0.00	15.86	106.31	75.86	52.96	22.51
BEAVERHEAD	REICHLE ELEM	20	88%	$0	$22.53	57.28	60	0.00	0.00	15.86	75.86	75.86	18.58	18.58
BEAVERHEAD	WISDOM ELEM	39	138%	$25,044	$25.46	67.11	60	25.22	3.45	15.86	101.07	79.30	33.96	12.19
BEAVERHEAD	WISE RIVER ELEM	33	100%	$4,997	$19.20	58.49	60	7.89	0.00	15.86	83.74	75.86	25.25	17.37
BIG HORN	BIG BEND ELEM	2	89%	$0	$136.72	38.63	60	0.00	0.00	6.59	66.59	66.59	27.96	27.96
BIG HORN	COMMUNITY ELEM	23	111%	$5,805	$63.21	43.88	60	3.99	0.00	6.59	70.58	66.59	26.70	22.71
BIG HORN	HARDIN ELEM	1062	163%	$1,077,496	$12.74	44.87	60	60.34	0.00	6.59	126.93	66.59	82.06	21.72
BIG HORN	HARDIN H S	440	162%	$622,717	$34.68	53.52	40	34.38	0.00	3.15	77.53	43.15	24.01	(10.37)
BIG HORN	LODGE GRASS ELEM	377	216%	$820,255	$4.38	55.26	60	345.02	0.00	6.59	411.61	66.59	356.35	11.33
BIG HORN	LODGE GRASS H S	147	232%	$600,455	$608.91	28.34	40	6.71	0.00	3.15	49.85	43.15	21.51	14.81
BIG HORN	PLENTY COUPS HS	60	296%	$572,726	$10.42	33.08	40	728.47	0.00	3.15	771.61	43.15	738.53	10.07
BIG HORN	PRYOR ELEM	84	335%	$403,503	$7.44	33.80	60	582.77	0.00	6.59	649.36	66.59	615.56	32.79
BIG HORN	SQUIRREL CRK ELEM	10	150%	$12,226	$8,700.66	34.03	60	0.14	0.00	6.59	66.73	66.59	32.70	32.56
BIG HORN	WYOLA ELEM	72	365%	$473,022	$11.81	50.51	60	526.03	0.00	6.59	592.62	66.59	542.11	16.08
BLAINE	BEAR PAW ELEM	28	79%	$0	$188.59	44.49	60	0.00	0.00	14.05	74.05	74.05	29.56	29.56
BLAINE	CHINOOK ELEM	323	131%	$171,288	$36.28	81.41	60	14.62	13.53	14.05	88.67	87.58	7.26	6.17
BLAINE	CHINOOK H S	188	130%	$142,631	$125.74	45.55	40	6.03	6.03	8.02	54.05	54.05	8.50	8.50
BLAINE	CLEVELAND ELEM	14	83%	$0	$183.74	45.21	60	0.00	0.00	14.05	74.05	74.05	28.84	28.84
BLAINE	COW ISLAND TRAIL ELEM	5	79%	$0	$186.00	46.33	60	0.00	0.00	14.05	74.05	74.05	27.72	27.72
BLAINE	HARLEM ELEM	412	183%	$652,964	$6.40	54.00	60	148.43	0.00	14.05	222.48	74.05	168.48	20.05
BLAINE	HARLEM H S	142	187%	$385,062	$36.20	28.91	40	68.08	0.00	8.02	116.10	48.02	87.19	19.11

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
BLAINE	HAYS-LODGE POLE ELEM	154	252%	$548,856	$0.57	42.33	60	4340.42	745.06	14.05	4,414.47	819.11	4,372.14	776.78
BLAINE	HAYS-LODGE POLE H S	63	226%	$362,456	$1.39	25.17	40	2567.63	238.81	8.02	2,615.65	286.83	2,590.48	261.66
BLAINE	LLOYD ELEM	10	80%	$0	$156.23	43.72	60	0.00	0.00	14.05	74.05	74.05	30.33	30.33
BLAINE	N HARLEM COLONY ELEM	8	137%	$0	$10.33	58.97	60	0.00	0.00	14.05	74.05	74.05	15.08	15.08
BLAINE	TURNER ELEM	78	134%	$65,759	$22.18	105.07	60	38.01	28.10	14.05	112.06	102.15	6.99	(2.92)
BLAINE	TURNER H S	33	145%	$85,384	$58.33	89.07	40	44.36	31.40	8.02	92.38	79.42	3.31	(9.65)
BLAINE	ZURICH ELEM	64	78%	$0	$65.51	47.53	60	0.00	0.00	14.05	74.05	74.05	26.52	26.52
BROADWATER	BROADWATER CO HS	242	105%	$0	$44.52	49.50	40	0.00	0.00	7.01	47.01	47.01	(2.49)	(2.49)
BROADWATER	CROW CREEK EL	0	0%	$0	$0.00	38.56	60	0.00	0.00	10.83	70.83	70.83	32.27	32.27
BROADWATER	TOSTON ELEM	11	156%	$7,337	$70.11	59.26	60	9.51	4.62	10.83	80.35	75.45	21.09	16.19
BROADWATER	TOWNSEND ELEM	490	90%	$0	$18.99	58.23	60	0.00	0.00	10.83	70.83	70.83	12.60	12.60
CARBON	BELFRY ELEM	110	158%	$147,660	$89.37	56.94	60	15.02	1.05	14.87	89.89	75.92	32.95	18.98
CARBON	BELFRY H S	46	137%	$91,001	$213.71	36.71	40	9.26	0.00	10.20	59.46	50.20	22.75	13.49
CARBON	BOYD ELEM	18	92%	$0	$20.52	62.95	60	0.00	0.00	14.87	74.87	74.87	11.92	11.92
CARBON	BRIDGER ELEM	157	144%	$138,280	$27.80	87.28	60	31.68	21.91	14.87	106.55	96.78	19.27	9.50
CARBON	BRIDGER H S	80	151%	$151,877	$54.56	69.58	40	34.79	21.31	10.20	85.00	71.51	15.42	1.93
CARBON	EDGAR ELEM	22	149%	$26,482	$34.56	77.88	60	34.83	8.73	14.87	109.70	83.60	31.82	5.72
CARBON	FROMBERG ELEM	119	101%	$0	$8.68	58.21	60	0.00	0.00	14.87	74.87	74.87	16.66	16.66
CARBON	FROMBERG H S	64	105%	$15,839	$25.11	86.08	40	5.78	0.00	10.20	55.98	50.20	(30.10)	(35.88)
CARBON	JACKSON ELEM	19	79%	$0	$11.42	59.16	60	0.00	0.00	14.87	74.87	74.87	15.71	15.71
CARBON	JOLIET ELEM	249	98%	$0	$7.02	97.10	60	0.00	0.00	14.87	74.87	74.87	(22.23)	(22.23)
CARBON	JOLIET H S	89	125%	$85,646	$28.88	76.96	40	22.48	5.28	10.20	72.68	55.48	(4.28)	(21.48)
CARBON	LUTHER ELEM	20	71%	$0	$29.36	67.26	60	0.00	0.00	14.87	74.87	74.87	7.61	7.61
CARBON	RED LODGE ELEM	372	111%	$51,939	$12.71	87.76	60	7.58	0.00	14.87	82.45	74.87	(5.31)	(12.89)
CARBON	RED LODGE H S	143	133%	$121,262	$41.96	58.71	40	19.81	0.00	10.20	70.01	50.20	11.30	(8.51)
CARBON	ROBERTS ELEM	83	107%	$9,110	$12.10	52.08	60	5.96	0.00	14.87	80.83	74.87	28.75	22.79
CARBON	ROBERTS H S	50	78%	$0	$20.09	47.72	40	0.00	0.00	10.20	50.20	50.20	2.48	2.48

****
ANALYSIS OF HB28 - 3rd READING
****

HB28-3RD.WK1
07/01/89
10:54 AM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
151% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
CARTER	ALBION ELEM	10	94%	$0	$51.00	33.64	60	0.00	0.00	12.48	72.48	72.48	38.84	38.84
CARTER	ALZADA ELEM	11	90%	$0	$48.26	28.00	60	0.00	0.00	12.48	72.48	72.48	44.48	44.48
CARTER	CARTER CO H S	72	130%	$78,651	$69.34	43.44	40	15.75	0.00	8.01	63.76	48.01	20.32	4.57
CARTER	EKALAKA ELEM	95	153%	$110,092	$19.98	97.97	60	58.00	26.59	12.48	130.48	99.07	32.51	1.10
CARTER	HAMMOND-BOX ELDER EL	15	84%	$0	$61.50	33.88	60	0.00	0.00	12.48	72.48	72.48	38.60	38.60
CARTER	JOHNSTON ELEM	5	81%	$0	$78.94	29.37	60	0.00	0.00	12.48	72.48	72.48	43.11	43.11
CARTER	PINE HILL-PLAINVW EL	17	75%	$0	$25.48	29.68	60	0.00	0.00	12.48	72.48	72.48	42.80	42.80
CARTER	RIDGE ELEM	6	89%	$0	$50.52	53.81	60	0.00	0.00	12.48	72.48	72.48	18.67	18.67
CASCADE	BELT ELEM	230	124%	$77,565	$25.16	85.72	60	13.40	1.86	16.60	90.00	78.46	4.28	(7.26)
CASCADE	BELT H S	109	139%	$103,441	$31.21	84.63	40	22.17	12.39	9.64	71.81	62.03	(12.82)	(22.60)
CASCADE	CASCADE ELEM	189	120%	$65,590	$16.12	84.52	60	18.83	0.00	16.60	95.43	76.60	10.91	(7.92)
CASCADE	CASCADE H S	156	123%	$55,935	$26.74	65.70	40	8.38	0.00	9.64	58.02	49.64	(7.68)	(16.06)
CASCADE	CENTERVILLE EL	231	101%	$0	$6.64	89.58	60	0.00	0.00	16.60	76.60	76.60	(12.98)	(12.98)
CASCADE	CENTERVILLE H S	99	99%	$0	$15.49	80.22	40	0.00	0.00	9.64	49.64	49.64	(30.58)	(30.58)
CASCADE	DEEP CREEK ELEM	15	85%	$0	$31.17	69.28	60	0.00	0.00	16.60	76.60	76.60	7.32	7.32
CASCADE	GREAT FALLS EL	8295	126%	$2,934,859	$8.88	137.99	60	19.20	8.05	16.60	95.80	84.65	(42.19)	(53.34)
CASCADE	GREAT FALLS H S	3612	135%	$1,943,967	$21.05	81.75	40	12.57	3.31	9.64	62.21	52.95	(19.54)	(28.80)
CASCADE	SIMMS H S	173	128%	$107,187	$18.31	97.12	40	14.47	2.38	9.64	64.11	52.02	(33.01)	(45.10)
CASCADE	SUN RIVER VALLEY ELM	242	114%	$12,272	$7.88	122.01	60	2.75	0.00	16.60	79.35	76.60	(42.66)	(45.41)
CASCADE	ULM ELEM	100	102%	$0	$6.58	141.82	60	0.00	0.00	16.60	76.60	76.60	(65.22)	(65.22)
CASCADE	VAUGHN ELEM	172	104%	$0	$7.34	109.33	60	0.00	0.00	16.60	76.60	76.60	(32.73)	(32.73)
CHOUTEAU	BENTON LAKE EL	11	148%	$12,179	$113.52	52.09	60	9.75	0.08	9.35	79.11	69.43	27.02	17.34
CHOUTEAU	BIG SANDY ELEM	211	131%	$143,765	$31.51	72.58	60	21.63	14.64	9.35	90.98	83.99	18.40	11.41
CHOUTEAU	BIG SANDY H S	113	152%	$157,037	$74.76	51.82	40	18.59	14.28	6.78	65.37	61.06	13.55	9.24
CHOUTEAU	CARTER ELEM	4	308%	$19,851	$386.09	51.76	60	12.85	0.00	9.35	82.21	69.35	30.45	17.59
CHOUTEAU	FT BENTON ELEM	347	156%	$296,553	$16.45	104.41	60	46.76	29.01	9.35	116.11	98.36	11.68	(6.07)
CHOUTEAU	FT BENTON H S	151	181%	$397,738	$67.99	71.01	40	38.74	32.65	6.78	85.52	79.43	14.51	8.42

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL) 153% = BEGINNING RECAPTURE LEVEL 131% = AVERAGE '88 ACTUALS		'88 GF & INS		DISTRICT TAX				FY '91 GF			FY '91 DISTRICT	INCREASE (DECREASE)	INCREASE (DECREASE)
			AS A % OF	LOCAL RESRCS	VAL PER ANB		FY '91	FY '91 GF	VOTED LEVY		FY '91 TOTAL	LEVIES	IN LEVIES	IN LEVIES
		TOTAL	NEW FOUND.	NEEDED FOR	STATEWIDE AVG	CURRENT	STATEWIDE	VOTED LEVY	ASSUMING NON-	GUARANTEED	DIST LEVIES	ASSUMING NON-	ASSUMING	ASSUMING NON-
COUNTY	DISTRICT	ANB	SCHEDULES	COMBINED GF	$42.81 H.S.	MILL LEVY	100 MILL LEVY	ALL FUNDED BY MILLS	LEVY REV. CONTINUES	RETIREMENT MILL LEVY	ALL FUNDED BY MILLS	LEVY REVENUE CONTINUES	ALL FUNDED BY MILLS	LEVY REVENUE CONTINUES
CHOUTEAU	GERALDINE ELEM	101	170%	$135,554	$38.29	98.57	60	35.05	0.95	9.35	104.41	70.31	5.84	(28.26)
CHOUTEAU	GERALDINE H S	54	143%	$116,928	$86.19	62.99	40	25.12	0.00	6.78	71.90	46.78	8.91	(16.21)
CHOUTEAU	HIGHWOOD ELEM	96	160%	$119,121	$23.98	122.43	60	51.75	33.07	9.35	121.11	102.42	(1.32)	(20.01)
CHOUTEAU	HIGHWOOD H S	35	138%	$76,825	$74.50	75.03	40	29.46	15.29	6.78	76.25	62.08	1.22	(12.95)
CHOUTEAU	KNEES ELEM	13	131%	$8,249	$139.95	53.26	60	4.53	4.50	9.35	73.89	73.85	20.63	20.59
CHOUTEAU	LOMA ELEM	7	423%	$37,789	$200.98	56.70	60	26.86	18.09	9.35	96.21	87.44	39.51	30.74
CHOUTEAU	WARRICK ELEM	3	100%	$0	$477.39	40.30	60	0.00	0.00	9.35	69.35	69.35	29.05	29.05
CUSTER	COTTONWOOD EL	20	87%	$0	$17.16	59.02	60	0.00	0.00	16.53	76.53	76.53	17.51	17.51
CUSTER	CUSTER CO H S	729	128%	$359,181	$20.50	82.07	40	11.51	6.44	8.10	59.61	54.55	(22.46)	(27.52)
CUSTER	GARLAND ELEM	12	82%	$0	$16.62	62.32	60	0.00	0.00	16.53	76.53	76.53	14.21	14.21
CUSTER	HKT-BASIN SPR CRK EL	10	81%	$0	$42.14	57.20	60	0.00	0.00	16.53	76.53	76.53	19.33	19.33
CUSTER	KINSEY ELEM	50	91%	$0	$13.62	65.22	60	0.00	0.00	16.53	76.53	76.53	11.31	11.31
CUSTER	KIRCHER ELEM	59	95%	$0	$26.35	56.71	60	0.00	0.00	16.53	76.53	76.53	19.82	19.82
CUSTER	MILES CITY ELEM	1326	130%	$469,314	$6.86	174.50	60	19.21	12.05	16.53	95.74	88.58	(78.76)	(85.92)
CUSTER	MOON CREEK EL	9	91%	$0	$92.32	58.01	60	0.00	0.00	16.53	76.53	76.53	18.52	18.52
CUSTER	S H-FOSTER CRK ELEM	7	90%	$0	$74.86	62.44	60	0.00	0.00	16.53	76.53	76.53	14.09	14.09
CUSTER	S Y ELEM	12	87%	$0	$29.64	61.02	60	0.00	0.00	16.53	76.53	76.53	15.51	15.51
CUSTER	TRAIL CREEK EL	3	80%	$0	$116.19	59.16	60	0.00	0.00	16.53	76.53	76.53	17.37	17.37
CUSTER	TWIN BUTTES EL	9	94%	$0	$35.26	56.36	60	0.00	0.00	16.53	76.53	76.53	20.17	20.17
CUSTER	WHITNEY CRK EL	9	85%	$0	$30.36	58.43	60	0.00	0.00	16.53	76.53	76.53	18.10	18.10
DANIELS	FLAXVILLE ELEM	57	142%	$49,995	$30.35	92.99	60	28.90	0.00	20.85	109.75	80.85	16.76	(12.14)
DANIELS	FLAXVILLE H S	27	119%	$29,806	$64.07	79.42	40	17.23	0.00	16.79	74.02	56.79	(5.40)	(22.63)
DANIELS	PEERLESS ELEM	51	152%	$64,254	$24.43	93.97	60	51.58	0.00	20.85	132.43	80.85	38.46	(13.12)
DANIELS	PEERLESS H S	29	101%	$2,497	$42.96	69.13	40	2.00	0.00	16.79	58.79	56.79	(10.34)	(12.34)
DANIELS	SCOBEY ELEM	227	131%	$123,309	$16.01	117.90	60	29.48	0.00	20.85	110.33	80.85	(7.57)	(37.05)
DANIELS	SCOBEY H S	101	163%	$200,454	$35.98	114.27	40	47.91	23.43	16.79	104.69	80.22	(9.58)	(34.05)
DAWSON	BLOOMFIELD ELEM	24	95%	$0	$64.20	53.52	60	0.00	0.00	17.00	77.00	77.00	23.48	23.48

ANALYSIS OF HB28 - 3rd READING | HB28-3RD.WK1 | 07/01/89 | 10:54 AM | APPENDIX II | OFFICE OF THE LEGISLATIVE AUDITOR | SOURCE: OPI DATABASE (UNAUDITED)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
DAWSON	DAWSON CO H S	572	163%	$799,673	$33.22	72.81	40	34.32	17.38	10.05	84.37	67.42	11.56	(5.39)
DAWSON	DEER CREEK ELEM	37	136%	$23,183	$50.95	49.89	60	12.30	0.00	17.00	89.30	77.00	39.41	27.11
DAWSON	GLENDIVE ELEM	1215	121%	$237,452	$11.51	95.69	60	10.61	0.00	17.00	87.61	77.00	(8.08)	(18.69)
DAWSON	LINDSAY ELEM	23	86%	$0	$56.86	43.71	60	0.00	0.00	17.00	77.00	77.00	33.29	33.29
DAWSON	RICHEY ELEM	82	160%	$129,582	$26.93	98.87	60	58.68	0.00	17.00	135.68	77.00	36.81	(21.87)
DAWSON	RICHEY H S	47	145%	$111,699	$72.20	58.76	40	32.92	0.00	10.05	82.96	50.05	24.20	(8.71)
DAWSON	UPPER CRACKERBOX/ANO	5	97%	$0	$350.93	41.45	60	0.00	0.00	17.00	77.00	77.00	35.55	35.55
DEER LODGE	ANACONDA ELEM	1114	119%	$70,423	$7.42	116.36	60	3.43	0.00	14.99	78.42	74.99	(37.94)	(41.17)
DEER LODGE	ANACONDA H S	578	124%	$119,467	$14.60	85.90	40	4.83	0.00	7.57	52.40	47.57	(33.50)	(38.33)
FALLON	BAKER ELEM	425	176%	$576,406	$66.95	56.43	60	20.26	14.02	3.12	83.38	77.14	26.95	20.71
FALLON	BAKER H S	200	233%	$752,527	$257.60	34.91	40	14.61	11.90	2.18	56.79	54.08	21.88	19.17
FALLON	FERTILE PRAIRIE EL	6	221%	$14,331	$3,844.23	31.55	60	0.62	0.00	3.12	63.74	63.12	32.19	31.57
FALLON	PLEVNA ELEM	98	174%	$145,227	$190.35	45.95	60	7.79	0.00	3.12	70.91	63.12	24.96	17.17
FALLON	PLEVNA H S	32	152%	$96,835	$582.93	28.47	40	5.19	0.00	2.18	47.37	42.18	18.90	13.71
FERGUS	AYERS ELEM	4	94%	$0	$34.00	73.39	60	0.00	0.00	19.08	79.08	79.08	5.69	5.69
FERGUS	BROOKS ELEM	12	148%	$7,302	$53.81	65.86	60	11.31	0.00	19.08	90.39	79.08	24.53	13.22
FERGUS	COTTONWOOD ELEM	7	79%	$0	$14.95	50.27	60	0.00	0.00	19.08	79.08	79.08	28.81	28.81
FERGUS	DEERFIELD ELEM	16	83%	$0	$11.12	56.33	60	0.00	0.00	19.08	79.08	79.08	22.75	22.75
FERGUS	DENTON ELEM	125	118%	$40,697	$23.45	97.39	60	13.88	12.53	19.08	92.96	91.61	(4.43)	(5.78)
FERGUS	DENTON H S	43	123%	$54,936	$72.32	70.30	40	17.67	16.38	9.55	67.22	65.93	(3.08)	(4.37)
FERGUS	FERGUS H S	493	102%	$20,517	$20.86	71.12	40	0.97	0.00	9.55	50.52	49.55	(20.60)	(21.57)
FERGUS	GRASS RANGE EL	81	105%	$6,528	$15.93	93.48	60	4.37	0.00	19.08	83.46	79.08	(10.02)	(14.40)
FERGUS	GRASS RANGE H S	29	120%	$34,894	$49.20	82.91	40	24.46	0.00	9.55	74.01	49.55	(8.90)	(33.36)
FERGUS	HILGER ELEM	0	0%	$0	$0.00	49.43	60	0.00	0.00	19.08	79.08	79.08	29.65	29.65
FERGUS	KING COLONY EL	4	86%	$0	$173.32	55.41	60	0.00	0.00	19.08	79.08	79.08	23.67	23.67
FERGUS	LEWISTOWN ELEM	1017	129%	$267,959	$7.70	134.98	60	14.30	6.59	19.08	95.38	85.67	(41.60)	(49.31)
FERGUS	MAIDEN ELEM	10	114%	$3,487	$42.53	54.50	60	8.20	0.00	19.08	87.28	79.08	32.78	24.58

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
FERGUS	MOORE ELEM	88	131%	$59,823	$21.36	102.38	60	31.82	7.99	19.08	110.90	87.07	8.52	(15.31)
FERGUS	MOORE H S	38	119%	$41,222	$56.71	60.79	40	19.13	1.31	9.55	68.68	50.86	7.89	(9.93)
FERGUS	ROY ELEM	41	140%	$41,644	$24.03	134.74	60	42.27	0.00	19.08	121.35	79.08	(13.39)	(55.66)
FERGUS	ROY H S	14	130%	$44,017	$70.37	113.23	40	44.68	0.00	9.55	94.23	49.55	(19.00)	(63.68)
FERGUS	SPRING CRK COLONY EL	2	85%	$0	$55.12	50.52	60	0.00	0.00	19.08	79.08	79.08	28.56	28.56
FERGUS	WINIFRED ELEM	96	104%	$5,943	$22.27	88.92	60	2.78	0.00	19.08	81.86	79.08	(7.06)	(9.84)
FERGUS	WINIFRED H S	26	141%	$63,731	$82.21	64.24	40	29.82	0.00	9.55	79.37	49.55	15.13	(14.69)
FLATHEAD	BATAVIA ELEM	79	92%	$0	$7.17	50.51	60	0.00	0.00	15.26	75.26	75.26	24.75	24.75
FLATHEAD	BIGFORK ELEM	494	120%	$124,631	$14.42	80.60	60	13.69	0.00	15.26	88.96	75.26	8.36	(5.34)
FLATHEAD	BIGFORK H S	282	124%	$156,456	$32.96	56.19	40	12.96	11.32	8.51	61.47	59.83	5.28	3.64
FLATHEAD	BOORMAN ELEM	47	91%	$0	$5.13	64.90	60	0.00	0.00	15.26	75.26	75.26	10.36	10.36
FLATHEAD	CAYUSE PRAIRIE ELEM	198	82%	$0	$5.53	56.34	60	0.00	0.00	15.26	75.26	75.26	18.92	18.92
FLATHEAD	COLUMBIA FALLS ELEM	1435	118%	$315,217	$12.37	74.44	60	11.92	0.00	15.26	87.19	75.26	12.75	0.82
FLATHEAD	COLUMBIA FALLS H S	693	124%	$323,922	$28.53	53.40	40	10.92	0.00	8.51	59.43	48.51	6.03	(4.89)
FLATHEAD	CRESTON ELEM	49	108%	$0	$16.13	50.75	60	0.00	0.00	15.26	75.26	75.26	24.51	24.51
FLATHEAD	DEER PARK ELEM	99	99%	$0	$5.07	58.05	60	0.00	0.00	15.26	75.26	75.26	17.21	17.21
FLATHEAD	EVERGREEN ELEM	774	105%	$0	$5.67	153.39	60	0.00	0.00	15.26	75.26	75.26	(78.13)	(78.13)
FLATHEAD	FAIR-MONT-EGAN ELEM	120	93%	$0	$9.23	80.40	60	0.00	0.00	15.26	75.26	75.26	(5.14)	(5.14)
FLATHEAD	FLATHEAD H S	2084	124%	$1,003,657	$21.39	72.96	40	11.25	6.52	8.51	59.76	55.03	(13.20)	(17.93)
FLATHEAD	HELENA FLATS EL	185	95%	$0	$4.92	92.19	60	0.00	0.00	15.26	75.26	75.26	(16.93)	(16.93)
FLATHEAD	KALISPELL ELEM	2285	120%	$308,641	$10.49	111.75	60	7.33	0.00	15.26	82.60	75.26	(29.15)	(36.49)
FLATHEAD	KILA ELEM	78	131%	$38,238	$15.66	59.23	60	26.61	25.90	15.26	101.87	101.16	42.64	41.93
FLATHEAD	MARION ELEM	92	104%	$0	$16.15	56.57	60	0.00	0.00	15.26	75.26	75.26	18.69	18.69
FLATHEAD	MOUNTAIN BROOK ELEM	39	155%	$36,111	$10.05	79.57	60	52.11	50.32	15.26	127.38	125.58	47.81	46.01
FLATHEAD	OLNEY-BISSELL ELEM	85	122%	$24,315	$15.78	54.00	60	15.52	0.00	15.26	90.79	75.26	36.79	21.26
FLATHEAD	PLEASANT VALLEY ELEM	16	106%	$2,556	$19.92	49.76	60	8.02	7.93	15.26	83.29	83.20	33.53	33.44
FLATHEAD	SOMERS ELEM	284	92%	$0	$20.94	57.02	60	0.00	0.00	15.26	75.26	75.26	18.24	18.24

****
ANALYSIS OF HB28 - 3rd READING
****

HB28-3RD.WK1
07/01/89
10:54 AM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL AND	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
FLATHEAD	SWAN RIVER EL	128	100%	$0	$10.55	56.15	60	0.00	0.00	15.26	75.26	75.26	19.11	19.11
FLATHEAD	WEST GLACIER ELEM	53	123%	$28,137	$38.16	50.89	60	13.91	0.00	15.26	89.18	75.26	38.29	24.37
FLATHEAD	WEST VALLEY EL	205	86%	$0	$7.37	56.47	60	0.00	0.00	15.26	75.26	75.26	18.79	18.79
FLATHEAD	WHITEFISH ELEM	1103	111%	$105,632	$12.57	86.72	60	5.20	0.00	15.26	80.46	75.26	(6.26)	(11.46)
FLATHEAD	WHITEFISH H S	566	122%	$227,392	$26.38	63.97	40	9.39	5.00	8.51	57.89	53.51	(6.08)	(10.46)
GALLATIN	AMSTERDAM ELEM	65	78%	$0	$30.24	48.82	60	0.00	0.00	16.58	76.58	76.58	27.76	27.76
GALLATIN	ANDERSON ELEM	97	91%	$0	$8.92	73.87	60	0.00	0.00	16.58	76.58	76.58	2.71	2.71
GALLATIN	BELGRADE ELEM	1082	104%	$0	$8.09	96.64	60	0.00	0.00	16.58	76.58	76.58	(20.06)	(20.06)
GALLATIN	BELGRADE H S	415	118%	$96,983	$22.19	61.10	40	5.46	0.00	9.33	54.79	49.33	(6.31)	(11.77)
GALLATIN	BOZEMAN ELEM	2736	128%	$994,161	$12.60	117.00	60	19.72	10.05	16.58	96.30	86.61	(20.70)	(30.39)
GALLATIN	BOZEMAN H S	1337	134%	$1,006,263	$32.06	70.43	40	17.58	15.11	9.33	66.91	64.44	(3.52)	(5.99)
GALLATIN	COTTONWOOD EL	16	86%	$0	$11.13	53.64	60	0.00	0.00	16.58	76.58	76.58	22.94	22.94
GALLATIN	GALLATIN GTWY ELEM	124	112%	$20,137	$12.01	86.76	60	8.81	0.00	16.58	85.39	76.58	(1.37)	(10.18)
GALLATIN	LA MOTTE ELEM	61	79%	$0	$10.09	59.90	60	0.00	0.00	16.58	76.58	76.58	16.68	16.68
GALLATIN	LOGAN ELEM	0	0%	$0	$0.00	47.64	60	0.00	0.00	16.58	76.58	76.58	28.94	28.94
GALLATIN	MALMBORG ELEM	10	100%	$96	$40.80	81.61	60	0.23	0.00	16.58	76.81	76.58	(4.80)	(5.03)
GALLATIN	MANHATTAN ELEM	331	99%	$0	$6.24	94.66	60	0.00	0.00	16.58	76.58	76.58	(18.08)	(18.08)
GALLATIN	MANHATTAN H S	160	120%	$101,378	$26.60	67.06	40	14.80	11.40	9.33	64.13	60.73	(2.93)	(6.33)
GALLATIN	MONFORTON EL	178	116%	$19,850	$8.74	90.02	60	6.05	0.00	16.58	82.63	76.58	(7.39)	(13.44)
GALLATIN	OPHIR ELEM	32	155%	$33,300	$91.22	64.44	60	11.41	5.99	16.58	87.99	82.57	23.55	18.13
GALLATIN	PASS CREEK ELEM	13	85%	$0	$36.06	54.00	60	0.00	0.00	16.58	76.58	76.58	22.58	22.58
GALLATIN	SPRINGHILL EL	9	96%	$0	$23.50	56.86	60	0.00	0.00	16.58	76.58	76.58	19.72	19.72
GALLATIN	THREE FORKS EL	244	121%	$60,668	$19.61	81.28	60	12.68	4.53	16.58	89.26	81.11	7.98	(0.17)
GALLATIN	THREE FORKS H S	135	117%	$76,237	$40.05	57.49	40	13.19	10.99	9.33	62.52	60.32	5.03	2.83
GALLATIN	W YELLOWSTONE ELEM	144	162%	$172,118	$23.77	114.37	60	50.28	37.19	16.58	126.86	113.77	12.49	(0.60)
GALLATIN	W YELLOWSTONE H S	73	137%	$118,938	$46.89	79.39	40	34.75	16.38	9.33	84.07	65.71	4.68	(13.68)
GALLATIN	WILLOW CREEK EL	33	215%	$61,203	$30.16	111.00	60	61.49	10.23	16.58	138.07	86.81	27.07	(24.19)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
GALLATIN	WILLOW CREEK HS	22	107%	$9,760	$37.51	74.70	40	10.36	0.00	9.33	59.69	49.33	(15.01)	(25.37)
GARFIELD	BENZIEN ELEM	8	83%	$0	$21.55	39.38	60	0.00	0.00	10.83	70.83	70.83	31.45	31.45
GARFIELD	BIG DRY CREEK ELEM	13	89%	$0	$103.86	38.52	60	0.00	0.00	10.83	70.83	70.83	32.31	32.31
GARFIELD	BLACKFOOT ELEM	9	117%	$3,976	$36.69	43.66	60	12.04	0.00	10.83	82.87	70.83	39.21	27.17
GARFIELD	CAT CREEK ELEM	3	74%	$0	$36.18	35.03	60	0.00	0.00	10.83	70.83	70.83	35.80	35.80
GARFIELD	COHAGEN ELEM	24	74%	$0	$33.92	35.56	60	0.00	0.00	10.83	70.83	70.83	35.27	35.27
GARFIELD	FLAT CREEK ELEM	4	92%	$0	$24.92	46.07	60	0.00	0.00	10.83	70.83	70.83	24.76	24.76
GARFIELD	GARFIELD CO H S	90	118%	$36,500	$72.99	42.91	40	5.56	0.00	6.81	52.37	46.81	9.46	3.90
GARFIELD	JORDAN ELEM	160	103%	$0	$10.49	55.03	60	0.00	0.00	10.83	70.83	70.83	15.80	15.80
GARFIELD	KESTER ELEM	2	74%	$0	$81.73	47.95	60	0.00	0.00	10.83	70.83	70.83	22.88	22.88
GARFIELD	PINE GROVE ELEM	9	87%	$0	$13.81	35.03	60	0.00	0.00	10.83	70.83	70.83	35.80	35.80
GARFIELD	ROSS ELEM	4	105%	$0	$18.39	39.79	60	0.00	0.00	10.83	70.83	70.83	31.04	31.04
GARFIELD	SAND SPRINGS EL	3	80%	$0	$229.87	36.63	60	0.00	0.00	10.83	70.83	70.83	34.20	34.20
GARFIELD	SUTHRLND-COULEE ELEM	7	93%	$0	$78.98	39.56	60	0.00	0.00	10.83	70.83	70.83	31.27	31.27
GARFIELD	VAN NORMAN ELEM	5	130%	$7,065	$82.13	47.38	60	17.20	11.20	10.83	88.03	82.03	40.65	34.65
GLACIER	BROWNING ELEM	1360	177%	$1,857,681	$5.58	100.07	60	137.20	0.00	21.96	219.16	81.96	119.09	(18.11)
GLACIER	BROWNING H S	436	174%	$725,662	$19.89	56.62	40	53.34	0.00	10.31	103.66	50.31	47.04	(6.31)
GLACIER	CUT BANK ELEM	701	136%	$332,873	$34.83	81.21	60	13.63	0.00	21.96	95.59	81.96	14.38	0.75
GLACIER	CUT BANK H S	290	168%	$509,043	$84.67	53.65	40	20.73	0.00	10.31	71.04	50.31	17.39	(3.34)
GLACIER	E GLACIER PARK ELEM	44	175%	$64,461	$24.52	85.32	60	59.75	0.00	21.96	141.71	81.96	56.39	(3.36)
GLACIER	SEVILLE ELEM	28	79%	$0	$4.87	82.09	60	0.00	0.00	21.96	81.96	81.96	(0.13)	(0.13)
GOLDEN VALLEY	LAVINA ELEM	55	128%	$31,902	$28.90	62.65	60	20.07	0.00	10.98	91.05	70.98	28.40	8.33
GOLDEN VALLEY	LAVINA H S	24	115%	$21,246	$66.23	51.71	40	13.37	3.65	9.22	62.59	52.87	10.88	1.16
GOLDEN VALLEY	RYEGATE ELEM	60	144%	$67,397	$54.49	71.98	60	20.61	18.59	10.98	91.59	89.57	19.61	17.59
GOLDEN VALLEY	RYEGATE H S	38	124%	$50,865	$86.04	59.18	40	15.56	13.88	9.22	64.78	63.10	5.60	3.92
GRANITE	DRUMMOND ELEM	108	116%	$31,528	$23.10	84.02	60	12.64	8.42	16.66	89.29	85.08	5.27	1.06
GRANITE	DRUMMOND H S	89	92%	$0	$40.60	44.37	40	0.00	0.00	11.37	51.37	51.37	7.00	7.00

H82B-3RD.WK1
ANALYSIS OF HB28 - 3rd READING
07/01/89
10:54 AM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
GRANITE	GRANITE H S	100	133%	$87,658	$33.34	75.35	40	20.48	18.94	11.37	71.85	70.31	(3.50)	(5.04)
GRANITE	HALL ELEM	29	126%	$15,093	$38.56	101.40	60	13.50	12.36	16.66	90.16	89.01	(11.24)	(12.39)
GRANITE	PHILIPSBURG EL	199	125%	$79,798	$16.75	86.69	60	21.76	16.31	16.66	98.42	92.97	11.73	6.28
HILL	BLUE SKY ELEM	108	173%	$179,965	$37.34	112.45	60	44.63	33.76	19.59	124.22	113.35	11.77	0.90
HILL	BLUE SKY HIGH	47	167%	$168,183	$85.79	88.82	40	41.71	37.67	11.24	92.95	88.91	4.13	0.09
HILL	BOX ELDER ELEM	112	220%	$301,346	$9.14	53.12	60	235.76	0.00	19.59	315.34	79.59	262.22	26.47
HILL	BOX ELDER H S	69	183%	$262,290	$14.84	30.22	40	149.21	0.00	11.24	200.45	51.24	170.23	21.02
HILL	COTTONWOOD ELEM	49	129%	$25,263	$72.76	64.33	60	7.09	0.00	19.59	86.67	79.59	22.34	15.26
HILL	DAVEY ELEM	8	120%	$2,164	$218.75	58.23	60	1.24	0.00	19.59	80.83	79.59	22.60	21.36
HILL	GILDFORD COLONY ELEM	13	104%	$0	$9.62	66.76	60	0.00	0.00	19.59	79.59	79.59	12.83	12.83
HILL	HAVRE ELEM	1703	120%	$339,520	$13.23	99.29	60	10.82	0.00	19.59	90.41	79.59	(8.88)	(19.70)
HILL	HAVRE H S	714	130%	$368,697	$38.88	54.73	40	12.06	2.93	11.24	63.31	54.17	8.58	(0.56)
HILL	K-G ELEM	72	125%	$59,577	$41.19	84.82	60	20.09	6.92	19.59	99.68	86.51	14.86	1.69
HILL	K-G HIGH SCHOOL	29	184%	$144,378	$115.68	78.70	40	43.04	25.77	11.24	94.28	77.01	15.58	(1.69)
HILL	ROCKY BOY ELEM	299	212%	$630,422	$0.57	48.04	60	2173.06	0.00	19.59	2,252.65	79.59	2,204.61	31.55
JEFFERSON	BASIN ELEM	12	186%	$20,665	$118.51	70.03	60	14.53	12.92	15.96	90.50	88.88	20.47	18.85
JEFFERSON	BOULDER ELEM	246	143%	$160,571	$11.53	112.37	60	35.42	33.20	15.96	111.39	109.16	(0.98)	(3.21)
JEFFERSON	CARDWELL ELEM	43	103%	$2,929	$117.16	51.22	60	0.58	0.00	15.96	76.55	75.96	25.33	24.74
JEFFERSON	CLANCY ELEM	356	115%	$70,083	$15.19	94.81	60	10.68	0.00	15.96	86.65	75.96	(8.16)	(18.85)
JEFFERSON	JEFFERSON H S	221	111%	$71,085	$57.48	51.64	40	5.60	4.37	7.49	53.09	51.86	1.45	0.22
JEFFERSON	MONTANA CITY ELEM	154	136%	$110,385	$19.72	110.34	60	36.35	0.84	15.96	112.31	76.80	1.97	(33.54)
JEFFERSON	WHITEHALL ELEM	342	117%	$98,119	$8.73	125.26	60	15.57	11.57	15.96	91.53	87.53	(33.73)	(37.73)
JEFFERSON	WHITEHALL H S	213	112%	$55,091	$39.18	49.37	40	6.04	5.32	7.49	53.53	52.81	4.16	3.44
JUDITH BASIN	GEYSER ELEM	61	120%	$29,405	$22.15	78.16	60	21.76	0.00	12.73	94.49	72.73	16.33	(5.43)
JUDITH BASIN	GEYSER H S	43	92%	$0	$44.30	33.82	40	0.00	0.00	9.96	49.96	49.96	16.14	16.14
JUDITH BASIN	HOBSON ELEM	96	140%	$87,735	$30.78	103.02	60	29.70	28.77	12.73	102.42	101.49	(0.60)	(1.53)
JUDITH BASIN	HOBSON H S	60	111%	$31,352	$49.24	78.69	40	10.61	9.67	9.96	60.57	59.63	(18.12)	(19.06)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
JUDITH BASIN	RAYNESFORD ELEM	20	109%	$4,909	$27.68	70.66	60	8.87	0.00	12.73	81.60	72.73	10.94	2.07
JUDITH BASIN	STANFORD ELEM	109	139%	$94,245	$30.23	89.63	60	28.60	22.43	12.73	101.33	95.16	11.70	5.53
JUDITH BASIN	STANFORD H S	52	129%	$77,691	$63.36	67.68	40	23.58	12.27	9.96	73.54	62.23	5.86	(5.45)
LAKE	ARLEE ELEM	330	152%	$307,465	$3.45	67.40	60	50.57	0.00	15.29	125.86	75.29	58.46	7.89
LAKE	ARLEE H S	150	110%	$46,652	$7.59	39.61	40	7.27	0.00	8.97	56.23	48.97	16.62	9.36
LAKE	CHARLO ELEM	190	113%	$44,475	$5.67	60.71	60	12.70	0.00	15.29	88.00	75.29	27.29	14.58
LAKE	CHARLO H S	78	111%	$22,637	$21.30	35.10	40	6.78	0.00	8.97	55.75	48.97	20.65	13.87
LAKE	ELMO ELEM	0	0%	$0	$0.00	51.04	60	0.00	0.00	15.29	75.29	75.29	24.25	24.25
LAKE	POLSON ELEM	1021	89%	$0	$15.55	67.12	60	0.00	0.00	15.29	75.29	75.29	8.17	8.17
LAKE	POLSON H S	420	112%	$74,009	$44.15	48.61	40	3.99	0.72	8.97	52.96	49.69	4.35	1.08
LAKE	ROMAN ELEM	1004	111%	$0	$4.74	65.79	60	0.00	0.00	15.29	75.29	75.29	9.50	9.50
LAKE	RONAN H S	355	108%	$78,048	$13.41	36.25	40	5.14	0.00	8.97	54.10	48.97	17.85	12.72
LAKE	ST IGNATIUS ELEM	398	130%	$214,668	$3.83	73.43	60	29.27	0.00	15.29	104.57	75.29	31.14	1.86
LAKE	ST IGNATIUS H S	160	116%	$58,364	$9.52	42.19	40	8.52	0.00	8.97	57.49	48.97	15.30	6.78
LAKE	SWAN LAKE-SALMON ELEM	20	164%	$27,556	$33.75	57.04	60	40.82	25.73	15.29	116.11	101.03	59.07	43.99
LAKE	UPPER WEST SHORE ELEM	23	95%	$0	$97.49	55.10	60	0.00	0.00	15.29	75.29	75.29	20.19	20.19
LAKE	VALLEY VIEW ELEM	10	129%	$7,221	$20.92	63.98	60	34.52	26.16	15.29	109.82	101.45	45.84	37.47
LEWIS & CLARK	AUCHARD CRK ELEM	20	138%	$7,802	$9.87	51.57	60	21.17	0.00	16.96	98.14	76.96	46.57	25.39
LEWIS & CLARK	AUGUSTA ELEM	94	146%	$83,426	$21.53	98.67	60	41.22	14.86	16.96	118.18	91.82	19.51	(6.85)
LEWIS & CLARK	AUGUSTA H S	52	96%	$0	$42.72	50.71	40	0.00	0.00	9.34	49.34	49.34	(1.37)	(1.37)
LEWIS & CLARK	CRAIG ELEM	10	140%	$7,726	$161.30	62.87	60	4.79	3.97	16.96	81.75	80.93	18.88	18.06
LEWIS & CLARK	E HELENA ELEM	935	102%	$0	$7.83	103.24	60	0.00	0.00	16.96	76.96	76.96	(26.28)	(26.28)
LEWIS & CLARK	HELENA ELEM	4682	133%	$2,251,407	$9.79	140.14	60	26.10	17.96	16.96	103.06	94.93	(37.08)	(45.21)
LEWIS & CLARK	HELENA H S	2775	142%	$2,125,395	$22.36	83.60	40	17.89	12.50	9.34	67.23	61.84	(16.37)	(21.76)
LEWIS & CLARK	KESSLER ELEM	262	106%	$0	$11.28	98.22	60	0.00	0.00	16.96	76.96	76.96	(21.26)	(21.26)
LEWIS & CLARK	LINCOLN ELEM	158	75%	$0	$10.72	76.50	60	0.00	0.00	16.96	76.96	76.96	0.46	0.46
LEWIS & CLARK	LINCOLN HIGH SCHOOL	59	89%	$0	$28.70	52.51	40	0.00	0.00	9.34	49.34	49.34	(3.17)	(3.17)

ANALYSIS OF HB28 - 3rd READING

HB28-3RD.WK1
07/01/89
10:54 AM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
151% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
LEWIS & CLARK	TRINITY ELEM	30	94%	$0	$48.16	62.65	60	0.00	0.00	16.96	76.96	76.96	14.31	14.31
LEWIS & CLARK	WOLF CREEK ELEM	11	195%	$22,239	$259.91	57.13	60	7.78	4.36	16.96	84.74	81.32	27.61	24.19
LIBERTY	CHESTER ELEM	239	115%	$30,405	$33.64	61.78	60	3.78	0.00	6.39	70.17	66.39	8.39	4.61
LIBERTY	CHESTER H S	99	163%	$224,876	$116.22	50.60	40	19.55	15.11	5.49	65.03	60.60	14.43	10.00
LIBERTY	J-1 ELEM	106	128%	$83,298	$39.47	62.02	60	19.91	4.21	6.39	86.30	70.60	24.28	8.58
LIBERTY	J-1 HIGH SCHOOL	38	166%	$135,695	$110.10	64.52	40	32.43	23.98	5.49	77.92	69.47	13.40	4.95
LIBERTY	LIBERTY ELEM SCHOOL	14	100%	$0	$14.86	71.33	60	0.00	0.00	6.39	66.39	66.39	(4.94)	(4.94)
LIBERTY	WHITLASH ELEM	10	120%	$4,952	$325.63	33.63	60	1.52	0.00	6.39	67.91	66.39	34.28	32.76
LINCOLN	EUREKA ELEM	528	106%	$0	$6.98	114.03	60	0.00	0.00	16.80	76.80	76.80	(37.23)	(37.23)
LINCOLN	FORTINE ELEM	83	79%	$0	$14.50	53.31	60	0.00	0.00	16.80	76.80	76.80	23.49	23.49
LINCOLN	LIBBY ELEM	1474	135%	$707,801	$11.18	120.03	60	26.06	20.68	16.80	102.86	97.48	(17.17)	(22.55)
LINCOLN	LIBBY H S	718	132%	$475,356	$22.96	65.85	40	15.47	7.37	9.21	64.68	56.58	(1.17)	(9.27)
LINCOLN	LINCOLN CO H S	248	133%	$151,069	$23.93	75.70	40	14.23	10.38	9.21	63.44	59.59	(12.26)	(16.11)
LINCOLN	MCCORMICK ELEM	34	94%	$0	$8.98	52.82	60	0.00	0.00	16.80	76.80	76.80	23.98	23.98
LINCOLN	REXFORD ELEM	0	0%	$0	$0.00	44.99	60	0.00	0.00	16.80	76.80	76.80	31.81	31.81
LINCOLN	SYLVANITE ELEM	20	72%	$0	$8.44	53.96	60	0.00	0.00	16.80	76.80	76.80	22.84	22.84
LINCOLN	TREGO ELEM	90	85%	$0	$7.68	72.98	60	0.00	0.00	16.80	76.80	76.80	3.82	3.82
LINCOLN	TROY ELEM	471	121%	$71,602	$17.56	89.21	60	8.25	0.00	16.80	85.05	76.80	(4.16)	(12.41)
LINCOLN	TROY H S	209	134%	$177,117	$43.49	65.87	40	19.49	9.10	9.21	68.70	58.51	2.83	(7.56)
LINCOLN	YAAK ELEM	20	71%	$0	$17.09	53.34	60	0.00	0.00	16.80	76.80	76.80	23.46	23.46
MADISON	ALDER ELEM	28	99%	$0	$28.46	63.43	60	0.00	0.00	13.95	73.95	73.95	10.52	10.52
MADISON	ENNIS ELEM	238	152%	$234,426	$36.46	72.01	60	27.01	15.96	13.95	100.96	89.90	28.95	17.89
MADISON	ENNIS H S	128	125%	$106,105	$67.79	51.10	40	12.23	4.35	9.90	62.13	54.25	11.03	3.15
MADISON	HARRISON ELEM	62	107%	$5,228	$22.47	80.36	60	3.75	3.75	13.95	77.70	77.70	(2.66)	(2.66)
MADISON	HARRISON H S	39	82%	$0	$14.41	40.35	40	0.00	0.00	9.90	49.90	49.90	9.55	9.55
MADISON	SHERIDAN ELEM	195	88%	$0	$10.80	56.44	60	0.00	0.00	13.95	73.95	73.95	17.51	17.51
MADISON	SHERIDAN H S	86	102%	$6,476	$13.76	55.96	40	1.76	0.00	9.90	51.66	49.90	(4.30)	(6.06)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
MADISON	TWIN BRIDGES ELEM	145	139%	$92,513	$23.40	97.89	60	27.26	23.95	13.95	101.21	97.89	3.32	0.00
MADISON	TWIN BRIDGES H S	90	122%	$76,189	$37.70	71.82	40	19.78	14.66	9.90	69.67	64.56	(2.15)	(7.26)
MCCONE	BROCKWAY ELEM	19	113%	$7,089	$60.97	54.78	60	6.12	4.15	12.03	78.15	76.19	23.37	21.41
MCCONE	CIRCLE ELEM	278	130%	$139,563	$12.63	90.28	60	27.25	6.42	12.03	99.28	78.45	9.00	(11.83)
MCCONE	CIRCLE H S	151	140%	$175,335	$56.59	51.78	40	20.52	10.24	7.69	68.20	57.92	16.42	6.14
MCCONE	PRAIRIE ELK ELEM	5	195%	$11,291	$158.67	47.50	60	14.23	0.00	12.03	86.27	72.03	38.77	24.53
MCCONE	SOUTHVIEW ELEM	9	243%	$16,894	$79.86	55.20	60	23.50	2.29	12.03	95.54	74.32	40.34	19.12
MCCONE	VIDA ELEM	25	118%	$10,199	$94.51	48.40	60	4.32	0.00	12.03	76.35	72.03	27.95	23.63
MEAGHER	LENNEP ELEM	12	96%	$0	$182.56	41.08	60	0.00	0.00	10.06	70.06	70.06	28.98	28.98
MEAGHER	RINGLING ELEM	3	138%	$9,043	$540.08	47.55	60	5.58	4.23	10.06	75.64	74.29	28.09	26.74
MEAGHER	WHT SULPHUR SPGS ELEM	193	136%	$134,172	$21.56	73.59	60	32.24	3.32	10.06	102.30	73.38	28.71	(0.21)
MEAGHER	WHT SULPHUR SPGS HS	101	141%	$144,793	$78.94	44.75	40	18.16	11.79	6.19	64.36	57.99	19.61	13.24
MINERAL	ALBERTON ELEM	152	131%	$110,054	$11.12	165.05	60	39.29	35.06	20.47	119.77	115.53	(45.28)	(49.52)
MINERAL	ALBERTON H S	63	101%	$1,904	$25.88	109.41	40	0.71	0.00	13.67	54.37	53.67	(55.04)	(55.74)
MINERAL	SALTESE ELEM	3	186%	$10,190	$169.88	74.01	60	20.00	11.08	20.47	100.47	91.55	26.46	17.54
MINERAL	ST REGIS ELEM	123	123%	$47,006	$18.91	106.19	60	20.21	9.33	20.47	100.68	89.80	(5.51)	(16.39)
MINERAL	ST REGIS H S	51	104%	$10,250	$57.35	67.45	40	3.50	0.00	13.67	57.17	53.67	(10.28)	(13.78)
MINERAL	SUPERIOR ELEM	279	143%	$192,955	$13.75	126.90	60	37.53	31.03	20.47	118.01	111.51	(8.89)	(15.39)
MINERAL	SUPERIOR H S	118	124%	$98,790	$32.27	74.58	40	19.56	16.79	13.67	73.22	70.46	(1.36)	(4.12)
MISSOULA	BONNER ELEM	390	127%	$215,186	$13.72	126.42	60	29.94	27.94	17.13	107.07	105.07	(19.35)	(21.35)
MISSOULA	CLINTON ELEM	276	98%	$0	$7.19	85.84	60	0.00	0.00	17.13	77.13	77.13	(8.71)	(8.71)
MISSOULA	DESMET SCHOOL	74	129%	$44,120	$29.63	57.07	60	20.12	0.00	17.13	97.25	77.13	40.18	20.06
MISSOULA	FRENCHTOWN ELEM	519	127%	$247,056	$34.63	81.08	60	13.75	0.00	17.13	90.88	77.13	9.80	(3.95)
MISSOULA	FRENCHTOWN H S	228	172%	$466,896	$78.82	65.86	40	25.98	20.22	10.00	75.98	70.22	10.12	4.36
MISSOULA	HELLGATE ELEM	736	117%	$64,054	$12.69	88.38	60	4.72	0.00	17.13	81.85	77.13	(6.53)	(11.25)
MISSOULA	LOLO ELEM	521	122%	$181,201	$5.65	132.27	60	18.88	6.26	17.13	96.00	83.39	(36.27)	(48.88)
MISSOULA	MISSOULA ELEM	5554	129%	$2,032,063	$11.06	128.83	60	19.86	1.74	17.13	96.98	78.87	(31.85)	(49.96)

****
ANALYSIS OF HB28 - 3rd READING
****

HB28-3RD.WK1
07/01/89
10:54 AM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
MISSOULA	MISSOULA H S	3561	143%	$2,897,283	$26.21	79.31	40	19.01	13.88	10.00	69.00	63.87	(10.31)	(15.44)
MISSOULA	POTOMAC ELEM	107	130%	$80,179	$6.85	78.52	60	40.67	6.50	17.13	117.80	83.62	39.28	5.10
MISSOULA	SEELEY LAKE ELEM	192	152%	$173,436	$12.92	100.15	60	49.02	15.07	17.13	126.15	92.20	26.00	(7.95)
MISSOULA	SUNSET ELEM	14	205%	$29,966	$30.33	68.65	60	70.56	26.20	17.13	147.69	103.32	79.04	34.67
MISSOULA	SWAN VALLEY ELEM	69	109%	$19,056	$13.13	76.00	60	14.99	0.00	17.13	92.12	77.13	16.12	1.13
MISSOULA	TARGET RANGE ELEM	438	99%	$0	$10.92	76.74	60	0.00	0.00	17.13	77.13	77.13	0.39	0.39
MISSOULA	WOODMAN ELEM	52	128%	$44,700	$14.43	61.83	60	46.65	4.35	17.13	123.78	81.47	61.95	19.64
MUSSELSHELL	MELSTONE ELEM	76	122%	$29,244	$59.40	29.13	60	6.48	0.00	11.58	78.05	71.58	48.92	42.45
MUSSELSHELL	MELSTONE H S	46	126%	$62,803	$98.15	21.78	40	13.91	0.00	8.95	62.86	48.95	41.08	27.17
MUSSELSHELL	MUSSELSHELL ELEM	14	338%	$68,298	$310.02	29.13	60	15.74	1.35	11.58	87.31	72.92	58.18	43.79
MUSSELSHELL	ROUNDUP ELEM	482	109%	$17,932	$14.11	48.09	60	2.02	0.00	11.58	73.60	71.58	25.51	23.49
MUSSELSHELL	ROUNDUP H S	250	120%	$76,100	$44.56	38.22	40	6.83	0.24	8.95	55.78	49.19	17.56	10.97
PARK	ARROWHEAD ELEM	74	87%	$0	$17.68	53.87	60	0.00	0.00	17.50	77.50	77.50	23.63	23.63
PARK	CLYDE PARK ELEM	100	115%	$0	$15.30	71.65	60	0.00	0.00	17.50	77.50	77.50	5.85	5.85
PARK	CLYDE PARK H S	69	90%	$0	$21.60	44.10	40	0.00	0.00	11.13	51.13	51.13	7.03	7.03
PARK	COOKE CITY ELEM	0	0%	$0	$0.00	42.15	60	0.00	0.00	17.50	77.50	77.50	35.35	35.35
PARK	GARDINER ELEM	144	121%	$41,540	$12.23	49.60	60	15.66	0.00	17.50	93.15	77.50	43.55	27.90
PARK	GARDINER H S	96	180%	$283,320	$24.80	30.84	40	85.77	0.00	11.13	136.90	51.13	106.06	20.29
PARK	LIVINGSTON ELEM	986	139%	$416,638	$11.74	103.75	60	22.93	16.54	17.50	100.43	94.04	(3.32)	(9.71)
PARK	PARK H S	504	140%	$392,799	$28.90	65.48	40	18.21	15.88	11.13	69.34	67.02	3.86	1.54
PARK	PINE CREEK ELEM	28	96%	$0	$19.01	48.75	60	0.00	0.00	17.50	77.50	77.50	28.75	28.75
PARK	RICHLAND ELEM	12	112%	$0	$55.25	63.27	60	0.00	0.00	17.50	77.50	77.50	14.23	14.23
PARK	SPRINGDALE ELEM	12	90%	$0	$50.14	48.15	60	0.00	0.00	17.50	77.50	77.50	29.35	29.35
PARK	WILSALL ELEM	100	113%	$0	$19.55	74.33	60	0.00	0.00	17.50	77.50	77.50	3.17	3.17
PARK	WILSALL H S	39	104%	$9,452	$44.30	59.75	40	5.47	0.00	11.13	56.61	51.13	(3.14)	(8.62)
PETROLEUM	WINNETT ELEM	76	119%	$28,925	$39.90	78.82	60	9.54	0.00	9.86	79.40	69.86	0.58	(8.96)
PETROLEUM	WINNETT H S	35	113%	$25,444	$86.64	54.11	40	8.39	0.00	7.24	55.64	47.24	1.53	(6.87)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
PHILLIPS	DODSON ELEM	93	129%	$46,568	$16.24	49.61	60	27.18	0.00	7.54	94.72	67.54	45.11	17.93
PHILLIPS	DODSON H S	34	129%	$57,107	$92.59	43.73	40	18.14	1.61	5.34	63.48	46.95	19.75	3.22
PHILLIPS	LANDUSKY ELEM	8	90%	$0	$204.75	38.32	60	0.00	0.00	7.54	67.54	67.54	29.22	29.22
PHILLIPS	MALTA ELEM	495	109%	$0	$16.89	73.20	60	0.00	0.00	7.54	67.54	67.54	(5.66)	(5.66)
PHILLIPS	MALTA H S	221	140%	$259,203	$40.60	67.37	40	27.40	14.75	5.34	72.74	60.09	5.37	(7.28)
PHILLIPS	SACO ELEM	84	164%	$122,744	$145.66	51.36	60	10.03	9.06	7.54	77.58	76.60	26.22	25.24
PHILLIPS	SACO H S	43	153%	$124,728	$265.95	39.92	40	10.91	9.57	5.34	56.25	54.91	16.33	14.99
PHILLIPS	SECOND CRK ELEM	8	99%	$0	$45.67	41.75	60	0.00	0.00	7.54	67.54	67.54	25.79	25.79
PHILLIPS	SUN PRAIRIE ELEM	6	93%	$0	$41.43	42.90	60	0.00	0.00	7.54	67.54	67.54	24.64	24.64
PHILLIPS	WHITEWATER ELEM	59	175%	$121,081	$157.34	50.34	60	13.04	6.46	7.54	80.59	74.00	30.25	23.66
PHILLIPS	WHITEWATER H S	23	175%	$108,517	$403.60	35.75	40	11.69	2.55	5.34	57.03	47.89	21.28	12.14
PONDERA	BRADY ELEM	74	149%	$78,183	$42.75	89.70	60	24.72	16.02	19.95	104.66	95.97	14.96	6.27
PONDERA	BRADY H S	24	148%	$69,522	$131.80	53.91	40	21.98	11.40	10.25	72.22	61.65	18.31	7.74
PONDERA	CONRAD ELEM	547	126%	$151,339	$19.48	92.11	60	14.20	4.41	19.95	94.15	84.36	2.04	(7.75)
PONDERA	CONRAD H S	238	134%	$209,112	$46.56	62.71	40	18.87	12.47	10.25	69.12	62.72	6.41	0.01
PONDERA	DUPUYER ELEM	32	120%	$9,764	$22.82	67.02	60	13.37	0.00	19.95	93.32	79.95	26.30	12.93
PONDERA	HEART BUTTE ELEM	144	217%	$368,005	$0.22	43.71	60	6736.58	0.00	19.95	6,816.53	79.95	6,772.82	36.24
PONDERA	MIAMI ELEM	22	89%	$0	$19.35	61.90	60	0.00	0.00	19.95	79.95	79.95	18.05	18.05
PONDERA	VALIER ELEM	179	105%	$0	$16.64	47.39	60	0.00	0.00	19.95	79.95	79.95	32.56	32.56
PONDERA	VALIER H S	85	118%	$60,556	$44.01	27.70	40	16.19	0.00	10.25	66.43	50.25	38.73	22.55
POWDER RIVER	BEAR CREEK ELEM	0	0%	$0	$0.00	32.85	60	0.00	0.00	5.54	65.54	65.54	32.69	32.69
POWDER RIVER	BELLE CREEK EL	17	387%	$90,701	$726.96	35.93	60	7.34	0.00	5.54	72.88	65.54	36.95	29.61
POWDER RIVER	BIDDLE ELEM	19	104%	$2,355	$37.53	44.48	60	3.30	0.00	5.54	68.84	65.54	24.36	21.06
POWDER RIVER	BILLUP ELEM	6	101%	$301	$22.84	47.72	60	2.20	0.00	5.54	67.73	65.54	20.01	17.82
POWDER RIVER	BROADUS ELEM	220	153%	$244,389	$14.89	80.14	60	60.29	0.00	5.54	125.83	65.54	45.69	(14.60)
POWDER RIVER	NORMAN CRK ELEM	12	76%	$0	$14.09	69.93	60	0.00	0.00	5.54	65.54	65.54	(4.39)	(4.39)
POWDER RIVER	POWDER RVR CO DIST HS	156	165%	$267,308	$111.82	41.76	40	15.32	3.88	4.94	60.26	48.82	18.50	7.06

HB28-3RD.WK1
07/01/89
10:54 AM

ANALYSIS OF HB28 - 3rd READING

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
155% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
POWDER RIVER	POWDERVILLE EL	8	81%	$0	$23.49	34.37	60	0.00	0.00	5.54	65.54	65.54	31.17	31.17
POWDER RIVER	SO STACEY ELEM	4	83%	$0	$41.43	51.16	60	0.00	0.00	5.54	65.54	65.54	14.38	14.38
POWELL	AVON ELEM	35	97%	$0	$32.61	59.38	60	0.00	0.00	18.62	78.62	78.62	19.24	19.24
POWELL	DEER LODGE ELEM	655	140%	$334,818	$9.75	160.47	60	27.74	25.65	18.62	106.36	104.27	(54.11)	(56.20)
POWELL	ELLISTON ELEM	33	109%	$5,546	$17.55	73.06	60	9.12	0.00	18.62	87.74	78.62	14.68	5.56
POWELL	GARRISON ELEM	12	221%	$32,154	$62.55	91.78	60	42.84	42.08	18.62	121.46	120.69	29.68	28.91
POWELL	GOLD CREEK ELEM	18	87%	$0	$63.77	61.19	60	0.00	0.00	18.62	78.62	78.62	17.43	17.43
POWELL	HELMVILLE ELEM	26	113%	$7,250	$30.70	62.12	60	9.08	8.98	18.62	87.70	87.60	25.58	25.48
POWELL	OVANDO ELEM	33	117%	$10,729	$19.96	68.82	60	16.29	13.58	18.62	94.90	92.20	26.08	23.38
POWELL	POWELL CO H S	308	129%	$176,915	$37.21	64.13	40	13.42	12.24	8.69	62.11	60.93	(2.02)	(3.20)
PRAIRIE	FALLON ELEM	22	99%	$0	$40.61	48.73	60	0.00	0.00	14.92	74.92	74.92	26.19	26.19
PRAIRIE	TERRY ELEM	184	110%	$6,464	$18.66	59.57	60	1.88	0.00	14.92	76.80	74.92	17.23	15.35
PRAIRIE	TERRY H S	123	107%	$29,913	$35.18	51.15	40	5.68	0.00	9.61	55.29	49.61	4.14	(1.54)
RAVALLI	CORVALLIS ELEM	559	104%	$0	$7.36	55.21	60	0.00	0.00	14.03	74.03	74.03	18.82	18.82
RAVALLI	CORVALLIS H S	278	93%	$0	$14.80	33.97	40	0.00	0.00	7.25	47.25	47.25	13.28	13.28
RAVALLI	DARBY ELEM	375	111%	$26,592	$11.56	75.72	60	3.85	0.00	14.03	77.88	74.03	2.16	(1.69)
RAVALLI	DARBY H S	208	103%	$0	$20.84	52.04	40	0.00	0.00	7.25	47.25	47.25	(4.79)	(4.79)
RAVALLI	FLORENCE-CARLTON ELEM	459	89%	$0	$6.38	103.03	60	0.00	0.00	14.03	74.03	74.03	(29.00)	(29.00)
RAVALLI	FLORENCE-CARLTON HS	154	113%	$44,687	$19.02	66.18	40	6.78	2.80	7.25	54.03	50.05	(12.15)	(16.13)
RAVALLI	HAMILTON ELEM	823	107%	$0	$11.20	61.72	60	0.00	0.00	14.03	74.03	74.03	12.31	12.31
RAVALLI	HAMILTON H S	470	101%	$0	$19.62	44.88	40	0.00	0.00	7.25	47.25	47.25	2.37	2.37
RAVALLI	LONE ROCK ELEM	171	97%	$0	$7.68	91.77	60	0.00	0.00	14.03	74.03	74.03	(17.74)	(17.74)
RAVALLI	STEVENSVILLE EL	686	97%	$0	$7.11	61.29	60	0.00	0.00	14.03	74.03	74.03	12.74	12.74
RAVALLI	STEVENSVILLE HS	380	102%	$0	$16.29	44.80	40	0.00	0.00	7.25	47.25	47.25	2.45	2.45
RAVALLI	VICTOR ELEM	182	111%	$27,628	$12.58	81.31	60	8.24	0.00	14.03	82.27	74.03	0.96	(7.28)
RAVALLI	VICTOR H S	85	98%	$0	$26.93	43.46	40	0.00	0.00	7.25	47.25	47.25	3.79	3.79
RICHLAND	BROWSON ELEM	14	176%	$21,653	$600.55	37.39	60	2.58	0.00	7.69	70.26	67.69	32.87	30.30

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL) 153% = BEGINNING RECAPTURE LEVEL 131% = AVERAGE '88 ACTUALS		'88 GF & INS		DISTRICT TAX				FY '91 GF				INCREASE	INCREASE
			AS A % OF	LOCAL RESRCS	VAL PER ANB		FY '91	FY '91 GF	VOTED LEVY		FY '91 TOTAL	FY '91 DISTRICT	(DECREASE)	(DECREASE)
		TOTAL	NEW FOUND.	NEEDED FOR	STATEWIDE AVG	CURRENT	STATEWIDE	VOTED LEVY	ASSUMING NON-	GUARANTEED	DIST LEVIES	LEVIES	IN LEVIES	IN LEVIES
		ANB	SCHEDULES	COMBINED GF	$18.43 ELEM	MILL	100	ALL FUNDED	LEVY REV.	RETIREMENT	ALL FUNDED	ASSUMING NON-	ASSUMING	ASSUMING NON-
COUNTY	DISTRICT				$42.81 H.S.	LEVY	MILL LEVY	BY MILLS	CONTINUES	MILL LEVY	BY MILLS	LEVY REVENUE	ALL FUNDED	LEVY REVENUE
												CONTINUES	BY MILLS	CONTINUES
RICHLAND	FAIRVIEW ELEM	272	128%	$131,445	$76.34	49.04	60	6.33	2.31	7.69	74.02	69.99	24.98	20.95
RICHLAND	FAIRVIEW H S	174	127%	$146,663	$123.63	30.39	40	6.82	0.00	4.28	51.10	44.28	20.71	13.89
RICHLAND	LAMBERT ELEM	88	155%	$116,473	$38.52	73.21	60	34.36	0.00	7.69	102.04	67.69	28.83	(5.52)
RICHLAND	LAMBERT H S	33	151%	$97,433	$90.42	53.72	40	32.65	0.00	4.28	76.93	44.28	23.21	(9.44)
RICHLAND	RAU ELEM	67	96%	$0	$72.71	40.56	60	0.00	0.00	7.69	67.69	67.69	27.13	27.13
RICHLAND	SAVAGE ELEM	124	126%	$64,744	$21.14	78.46	60	24.70	0.00	7.69	92.38	67.69	13.92	(10.77)
RICHLAND	SAVAGE H S	57	124%	$67,710	$54.35	52.18	40	21.86	0.00	4.28	66.14	44.28	13.96	(7.90)
RICHLAND	SIDNEY ELEM	1193	115%	$162,838	$20.30	54.35	60	6.72	0.00	7.69	74.41	67.69	20.06	13.34
RICHLAND	SIDNEY H S	490	121%	$202,663	$79.20	34.14	40	5.22	0.00	4.28	49.50	44.28	15.36	10.14
RICHLAND	THREE BUTTES EL	0	0%	$0	$0.00	35.29	60	0.00	0.00	7.69	67.69	67.69	32.40	32.40
ROOSEVELT	BAINVILLE ELEM	70	175%	$147,134	$165.67	64.50	60	12.69	11.71	16.09	88.78	87.81	24.28	23.31
ROOSEVELT	BAINVILLE H S	43	133%	$77,974	$269.69	40.92	40	6.72	4.14	9.08	55.80	53.22	14.88	12.30
ROOSEVELT	BROCKTON ELEM	90	198%	$205,386	$4.44	95.29	60	327.11	0.00	16.09	403.20	76.09	307.91	(19.20)
ROOSEVELT	BROCKTON H S	36	206%	$215,749	$11.10	82.12	40	339.47	0.00	9.08	388.55	49.08	306.43	(33.04)
ROOSEVELT	CULBERTSON ELEM	226	148%	$214,538	$26.43	70.01	60	35.91	0.00	16.09	112.00	76.09	41.99	6.08
ROOSEVELT	CULBERTSON H S	68	130%	$94,339	$76.52	48.86	40	18.13	0.00	9.08	67.21	49.08	18.35	0.22
ROOSEVELT	FROID ELEM	87	157%	$121,546	$29.89	106.01	60	46.74	37.39	16.09	122.83	113.48	16.82	7.47
ROOSEVELT	FROID H S	40	147%	$103,778	$65.01	85.45	40	39.91	33.27	9.08	88.99	82.35	3.54	(3.10)
ROOSEVELT	FRONTIER ELEM	146	119%	$55,368	$32.03	50.24	60	11.84	0.00	16.09	87.93	76.09	37.69	25.85
ROOSEVELT	POPLAR ELEM	665	186%	$996,036	$21.23	47.21	60	70.56	0.00	16.09	146.65	76.09	99.44	28.88
ROOSEVELT	POPLAR H S	217	224%	$791,252	$65.05	49.17	40	56.05	0.00	9.08	105.13	49.08	55.96	(0.09)
ROOSEVELT	WOLF POINT ELEM	683	128%	$275,473	$8.69	54.05	60	21.89	0.00	16.09	97.98	76.09	43.93	22.04
ROOSEVELT	WOLF POINT H S	333	125%	$223,644	$31.86	37.80	40	15.69	0.00	9.08	64.77	49.08	26.97	11.28
ROSEBUD	ASHLAND ELEM	103	155%	$107,131	$8.71	82.98	60	58.94	0.00	4.37	123.31	64.37	40.33	(18.61)
ROSEBUD	BIRNEY ELEM	17	152%	$16,568	$18.40	62.67	60	52.89	0.00	4.37	117.26	64.37	54.59	1.70
ROSEBUD	COLSTRIP ELEM	977	186%	$1,615,615	$203.59	43.89	60	8.12	6.23	4.37	72.49	70.60	28.60	26.71
ROSEBUD	COLSTRIP H S	451	191%	$996,634	$443.20	24.90	40	4.99	2.87	1.75	46.74	44.62	21.84	19.72

HB28-3RD.WK1
07/01/89
10:54 AM

ANALYSIS OF HB28 - 3rd READING

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
ROSEBUD	FORSYTH ELEM	484	129%	$209,360	$13.28	83.86	60	23.48	6.83	4.37	87.84	71.20	3.98	(12.66)
ROSEBUD	FORSYTH H S	225	131%	$178,570	$46.17	39.40	40	17.19	5.16	1.75	58.94	46.92	19.54	7.52
ROSEBUD	INGOMAR ELEM	14	338%	$68,313	$283.08	35.04	60	17.24	5.36	4.37	81.60	69.73	46.56	34.69
ROSEBUD	LAME DEER ELEM	281	258%	$852,308	$0.45	32.05	60	4941.22	473.77	4.37	5,005.58	538.14	4,973.53	506.09
ROSEBUD	ROCK SPRING ELEM	3	172%	$8,567	$240.35	35.49	60	11.88	0.00	4.37	76.25	64.37	40.76	28.88
ROSEBUD	ROSEBUD ELEM	87	124%	$40,266	$19.28	75.68	60	24.01	0.00	4.37	88.37	64.37	12.69	(11.31)
ROSEBUD	ROSEBUD H S	41	124%	$53,116	$58.49	43.93	40	22.15	0.00	1.75	63.90	41.75	19.97	(2.18)
SANDERS	CAMAS PRAIRIE ELEM	12	94%	$0	$42.60	50.19	60	0.00	0.00	13.53	73.53	73.53	23.34	23.34
SANDERS	DIXON ELEM	53	136%	$43,590	$11.02	59.20	60	44.64	0.00	13.53	118.16	73.53	58.96	14.33
SANDERS	HOT SPRINGS ELEM	142	111%	$9,933	$8.41	57.13	60	3.80	0.00	13.53	77.32	73.53	20.19	16.40
SANDERS	HOT SPRINGS H S	78	89%	$0	$21.87	32.07	40	0.00	0.00	7.44	47.44	47.44	15.37	15.37
SANDERS	NOXON ELEM	171	137%	$117,106	$57.81	71.98	60	11.85	11.85	13.53	85.37	85.37	13.39	13.39
SANDERS	NOXON H S	95	119%	$66,682	$181.06	36.33	40	3.88	1.94	7.44	51.32	49.38	14.99	13.05
SANDERS	PARADISE ELEM	51	101%	$1,229	$13.70	85.20	60	1.31	0.34	13.53	74.84	73.87	(10.36)	(11.33)
SANDERS	PLAINS ELEM	300	113%	$10,542	$9.63	92.64	60	1.91	0.00	13.53	75.43	73.53	(17.21)	(19.11)
SANDERS	PLAINS H S	177	98%	$0	$20.27	70.90	40	0.00	0.00	7.44	47.44	47.44	(23.46)	(23.46)
SANDERS	THOMPSON FALLS ELEM	372	131%	$155,402	$17.66	98.54	60	22.67	21.43	13.53	96.20	94.95	(2.34)	(3.59)
SANDERS	THOMPSON FALLS H S	208	98%	$0	$31.79	54.90	40	0.00	0.00	7.44	47.44	47.44	(7.46)	(7.46)
SANDERS	TROUT CRK ELEM	93	148%	$96,537	$79.14	64.32	60	13.12	11.52	13.53	86.64	85.05	22.32	20.73
SHERIDAN	HIAWATHA ELEM	16	235%	$52,179	$277.19	50.74	60	11.77	8.87	7.30	79.06	76.17	28.32	25.43
SHERIDAN	MEDICINE LK EL	184	138%	$135,398	$88.65	49.16	60	8.30	0.00	7.30	75.60	67.30	26.44	18.14
SHERIDAN	MEDICINE LK H S	61	164%	$189,292	$309.66	31.99	40	10.02	0.00	4.80	54.82	44.80	22.83	12.81
SHERIDAN	OUTLOOK ELEM	55	181%	$121,253	$51.77	90.06	60	42.59	27.27	7.30	109.88	94.56	19.83	4.51
SHERIDAN	OUTLOOK H S	24	159%	$84,819	$118.64	62.95	40	29.79	12.31	4.80	74.59	57.11	11.66	(5.82)
SHERIDAN	PLENTYWOOD ELEM	380	112%	$28,972	$23.90	61.54	60	3.19	0.00	7.30	70.49	67.30	8.95	5.76
SHERIDAN	PLENTYWOOD H S	152	148%	$239,409	$59.76	54.97	40	26.36	19.83	4.80	71.16	64.63	16.19	9.66
SHERIDAN	WESTBY ELEM	89	181%	$163,236	$68.85	61.73	60	26.64	3.28	7.30	93.94	70.58	32.21	8.85

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
SHERIDAN	WESTBY H S	44	168%	$162,950	$181.46	48.33	40	20.41	8.14	4.80	65.21	52.94	16.88	4.61
SILVER BOW	BUTTE ELEM	3769	147%	$2,472,675	$8.73	184.62	60	35.60	17.45	20.35	115.95	97.79	(68.67)	(86.83)
SILVER BOW	BUTTE H S	1713	152%	$1,647,811	$21.85	96.08	40	22.47	14.64	10.23	72.70	64.86	(23.38)	(31.22)
SILVER BOW	DIVIDE ELEM	19	109%	$4,511	$23.45	91.50	60	10.12	4.93	20.35	90.47	85.28	(1.03)	(6.22)
SILVER BOW	MELROSE ELEM	26	130%	$16,964	$8.86	72.16	60	35.41	6.21	20.35	115.76	86.55	43.60	14.39
SILVER BOW	RAMSAY ELEM	111	135%	$70,306	$34.66	93.66	60	18.27	13.70	20.35	98.62	94.05	4.96	0.39
STILLWATER	ABSAROKEE ELEM	201	112%	$12,117	$16.70	77.56	60	3.27	0.00	15.21	78.48	75.21	0.92	(2.35)
STILLWATER	ABSAROKEE H S	124	105%	$19,439	$50.72	50.02	40	3.09	0.67	9.65	52.74	50.32	2.72	0.30
STILLWATER	COLUMBUS ELEM	345	111%	$0	$11.65	98.80	60	0.00	0.00	15.21	75.21	75.21	(23.59)	(23.59)
STILLWATER	COLUMBUS H S	152	104%	$17,968	$27.97	57.20	40	2.76	0.00	9.65	52.41	49.65	(4.79)	(7.55)
STILLWATER	FISHTAIL ELEM	52	58%	$0	$50.24	43.43	60	0.00	0.00	15.21	75.21	75.21	31.78	31.78
STILLWATER	MOLT ELEM	19	89%	$0	$46.35	60.21	60	0.00	0.00	15.21	75.21	75.21	15.00	15.00
STILLWATER	NYE ELEM	21	79%	$0	$47.48	52.09	60	0.00	0.00	15.21	75.21	75.21	23.12	23.12
STILLWATER	PARK CITY ELEM	219	89%	$0	$7.70	70.16	60	0.00	0.00	15.21	75.21	75.21	5.05	5.05
STILLWATER	PARK CITY H S	114	84%	$0	$13.85	60.05	40	0.00	0.00	9.65	49.65	49.65	(10.40)	(10.40)
STILLWATER	RAPELJE ELEM	55	136%	$36,948	$61.08	60.99	60	11.00	0.00	15.21	86.21	75.21	25.22	14.22
STILLWATER	RAPELJE H S	24	133%	$47,921	$165.40	45.19	40	12.07	0.00	9.65	61.72	49.65	16.53	4.46
STILLWATER	REEDPOINT ELEM	38	185%	$54,618	$24.06	95.74	60	59.75	33.82	15.21	134.96	109.03	39.22	13.29
STILLWATER	REEDPOINT H S	21	105%	$7,592	$43.31	64.89	40	8.35	0.00	9.65	58.00	49.65	(6.89)	(15.24)
SWEET GRASS	BIG TIMBER ELEM	350	107%	$0	$10.92	82.93	60	0.00	0.00	15.29	75.29	75.29	(7.64)	(7.64)
SWEET GRASS	BRIDGE ELEM	7	170%	$8,337	$77.40	50.64	60	15.39	0.00	15.29	90.68	75.29	40.04	24.65
SWEET GRASS	GREYCLIFF ELEM	14	99%	$0	$45.33	65.84	60	0.00	0.00	15.29	75.29	75.29	9.45	9.45
SWEET GRASS	MCLEOD ELEM	15	86%	$0	$31.09	53.22	60	0.00	0.00	15.29	75.29	75.29	22.07	22.07
SWEET GRASS	MELVILLE ELEM	25	97%	$0	$49.46	47.66	60	0.00	0.00	15.29	75.29	75.29	27.63	27.63
SWEET GRASS	SWEET GRASS CO H S	198	121%	$97,043	$34.76	57.73	40	11.45	0.00	10.03	61.48	50.03	3.75	(7.70)
TETON	BYNUM ELEM	32	94%	$0	$17.69	52.19	60	0.00	0.00	16.03	76.03	76.03	23.84	23.84
TETON	CHOTEAU ELEM	298	119%	$27,554	$16.77	82.16	60	5.02	0.00	16.03	81.05	76.03	(1.11)	(6.13)

Exhibit # 1
7/6/89 HB 28

****
ANALYSIS OF HB28 - 3rd READING
****

HB28-3RD.WK1
07/01/89
10:54 AM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
TETON	CHOTEAU H S	166	129%	$153,237	$47.21	59.63	40	19.55	5.92	10.56	70.12	56.49	10.49	(3.14)
TETON	DUTTON ELEM	95	143%	$78,358	$41.28	80.50	60	19.98	9.19	16.03	96.01	85.22	15.51	4.72
TETON	DUTTON H S	49	121%	$53,192	$80.04	59.45	40	13.56	2.99	10.56	64.13	53.55	4.68	(5.90)
TETON	FAIRFIELD ELEM	213	98%	$0	$7.80	50.39	60	0.00	0.00	16.03	76.03	76.03	25.64	25.64
TETON	FAIRFIELD H S	151	103%	$13,907	$17.97	62.88	40	2.15	0.00	10.56	52.72	50.56	(10.16)	(12.32)
TETON	GOLDEN RIDGE ELEM	27	97%	$0	$15.31	65.56	60	0.00	0.00	16.03	76.03	76.03	10.47	10.47
TETON	GREENFIELD ELEM	72	95%	$0	$10.31	80.96	60	0.00	0.00	16.03	76.03	76.03	(4.93)	(4.93)
TETON	PENDROY ELEM	16	142%	$12,253	$143.43	46.00	60	5.34	3.57	16.03	81.37	79.60	35.37	33.60
TETON	POWER ELEM	98	139%	$73,470	$14.65	118.93	60	40.69	21.66	16.03	116.72	97.69	(2.21)	(21.24)
TETON	POWER H S	41	121%	$46,681	$38.04	77.95	40	26.60	4.65	10.56	77.16	55.21	(0.79)	(22.74)
TOOLE	GALATA ELEM	29	157%	$23,993	$213.08	36.90	60	3.88	0.00	8.05	71.93	68.05	35.03	31.15
TOOLE	KEVIN ELEM	21	188%	$47,068	$105.64	42.03	60	21.22	0.00	8.05	89.27	68.05	47.24	26.02
TOOLE	NICKOL ELEM	0	0%	$0	$0.00	30.87	60	0.00	0.00	8.05	68.05	68.05	37.18	37.18
TOOLE	SHELBY ELEM	498	136%	$242,112	$13.06	108.06	60	26.38	2.08	8.05	94.43	70.13	(13.63)	(37.93)
TOOLE	SHELBY H S	193	183%	$465,723	$72.28	58.46	40	33.38	10.03	5.98	79.36	56.01	20.90	(2.45)
TOOLE	SUNBURST ELEM	184	137%	$113,335	$76.92	43.15	60	8.01	0.00	8.05	76.06	68.05	32.91	24.90
TOOLE	SUNBURST H S	101	168%	$243,693	$162.10	39.36	40	14.88	1.57	5.98	60.86	47.55	21.50	8.19
TREASURE	HYSHAM ELEM	131	125%	$77,264	$33.70	72.21	60	17.50	14.50	9.22	86.72	83.72	14.51	11.51
TREASURE	HYSHAM H S	63	131%	$68,694	$70.07	56.77	40	15.56	11.21	9.56	65.12	60.76	8.35	3.99
VALLEY	FRAZER ELEM	109	281%	$458,229	$17.17	49.55	60	240.66	0.00	17.23	317.89	77.23	268.34	27.68
VALLEY	FRAZER H S	45	243%	$345,874	$149.49	28.73	40	51.41	0.00	10.87	102.28	50.87	73.55	22.14
VALLEY	FT PECK ELEM	37	209%	$63,970	$6.51	209.25	60	189.23	0.00	17.23	266.46	77.23	57.21	(132.02)
VALLEY	GLASGOW ELEM	734	149%	$634,722	$15.25	133.47	60	46.93	33.64	17.23	124.16	110.87	(9.31)	(22.60)
VALLEY	GLASGOW H S	324	172%	$579,415	$34.54	91.14	40	44.63	34.58	10.87	95.50	85.44	4.36	(5.70)
VALLEY	HINSDALE ELEM	67	131%	$50,034	$69.54	60.98	60	10.74	4.33	17.23	87.97	81.56	26.99	20.58
VALLEY	HINSDALE H S	38	123%	$49,936	$143.65	51.79	40	9.15	7.74	10.87	60.01	58.61	8.22	6.82
VALLEY	LUSTRE ELEM	66	153%	$69,095	$73.57	69.23	60	14.23	11.92	17.23	91.46	89.15	22.23	19.92

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
VALLEY	NASHUA ELEM	132	141%	$91,379	$15.24	103.53	60	37.57	0.00	17.23	114.80	77.23	11.27	(26.30)
VALLEY	NASHUA H S	75	127%	$58,402	$30.03	70.74	40	18.19	0.00	10.87	69.06	50.87	(1.68)	(19.87)
VALLEY	OPHEIM ELEM	102	139%	$86,087	$40.37	80.44	60	20.91	0.00	17.23	98.14	77.23	17.70	(3.21)
VALLEY	OPHEIM H S	42	156%	$128,141	$98.03	71.19	40	31.12	10.45	10.87	81.99	61.32	10.80	(9.87)
WHEATLAND	HARLOWTON ELEM	201	112%	$26,006	$10.26	98.56	60	7.02	2.65	10.88	77.90	73.53	(20.66)	(25.03)
WHEATLAND	HARLOWTON H S	107	130%	$110,543	$57.30	62.74	40	18.03	16.95	8.25	66.28	65.20	3.54	2.46
WHEATLAND	JUDITH GAP ELEM	88	109%	$13,525	$16.28	81.05	60	8.34	0.00	10.88	79.22	70.88	(1.83)	(10.17)
WHEATLAND	JUDITH GAP H S	31	105%	$8,419	$37.33	60.46	40	6.34	0.00	8.25	54.60	46.25	(5.86)	(12.21)
WHEATLAND	SHAWMUT ELEM	12	107%	$1,916	$40.94	42.96	60	3.90	0.00	10.88	74.78	70.88	31.82	27.92
WHEATLAND	TWO DOT ELEM	6	282%	$21,627	$596.41	47.52	60	6.04	3.69	10.88	76.92	74.57	29.40	27.05
WIBAUX	WIBAUX ELEM	184	124%	$54,160	$90.77	40.04	60	3.24	0.00	3.89	67.13	63.89	27.09	23.85
WIBAUX	WIBAUX H S	81	119%	$63,487	$206.19	29.17	40	3.80	0.00	2.45	46.25	42.45	17.08	13.28
YELLOWSTONE	BILLINGS ELEM	10146	141%	$5,656,218	$13.07	104.54	60	30.26	23.64	17.87	108.13	101.51	3.59	(3.03)
YELLOWSTONE	BILLINGS H S	5044	127%	$2,015,114	$32.22	50.88	40	9.33	4.86	8.37	57.71	53.23	6.83	2.35
YELLOWSTONE	BLUE CREEK ELEM	108	81%	$0	$15.31	63.83	60	0.00	0.00	17.87	77.87	77.87	14.04	14.04
YELLOWSTONE	BROADVIEW ELEM	89	128%	$52,904	$79.04	72.93	60	7.52	6.70	17.87	85.39	84.57	12.46	11.64
YELLOWSTONE	BROADVIEW H S	46	108%	$19,624	$156.02	45.26	40	2.73	0.00	8.37	51.11	48.37	5.85	3.11
YELLOWSTONE	CANYON CRK ELEM	203	109%	$13,359	$9.37	91.68	60	3.57	0.58	17.87	81.44	78.45	(10.24)	(13.23)
YELLOWSTONE	CUSTER ELEM	60	152%	$79,230	$48.35	95.62	60	27.31	0.00	17.87	105.18	77.87	9.56	(17.75)
YELLOWSTONE	CUSTER H S	38	118%	$38,647	$76.34	60.92	40	13.32	3.86	8.37	61.70	52.24	0.78	(8.68)
YELLOWSTONE	ELDER GROVE ELEM	177	84%	$0	$9.25	67.23	60	0.00	0.00	17.87	77.87	77.87	10.64	10.64
YELLOWSTONE	ELYSIAN ELEM	67	134%	$51,735	$106.25	60.31	60	7.27	3.05	17.87	85.14	80.92	24.83	20.61
YELLOWSTONE	HUNTLEY PROJ ELEM	475	119%	$112,898	$13.89	89.58	60	12.90	0.00	17.87	90.77	77.87	1.19	(11.71)
YELLOWSTONE	HUNTLEY PROJ HS	200	109%	$52,224	$32.99	57.50	40	6.10	0.00	8.37	54.47	48.37	(3.03)	(9.13)
YELLOWSTONE	INDEPENDENT ELEM	178	77%	$0	$9.99	60.95	60	0.00	0.00	17.87	77.87	77.87	16.92	16.92
YELLOWSTONE	LAUREL ELEM	1310	109%	$33,050	$12.60	90.40	60	1.37	0.09	17.87	79.24	77.96	(11.16)	(12.44)
YELLOWSTONE	LAUREL H S	553	118%	$193,602	$29.35	58.75	40	8.18	6.78	8.37	56.55	55.15	(2.20)	(3.60)

****

ANALYSIS OF HB28 - 3rd READING

****

HB28-3RD.WK1

07/01/89

10:54 AM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
YELLOWSTONE	LOCKWOOD ELEM	1166	123%	$296,255	$11.85	103.24	60	13.79	0.26	17.87	91.66	78.13	(11.58)	(25.11)
YELLOWSTONE	MORIN ELEM	34	125%	$15,431	$55.95	64.64	60	8.11	0.00	17.87	85.98	77.87	21.34	13.23
YELLOWSTONE	PIONEER ELEM	92	113%	$27,034	$10.49	58.80	60	15.95	8.51	17.87	93.82	86.38	35.02	27.58
YELLOWSTONE	SHEPHERD ELEM	443	91%	$0	$8.86	83.61	60	0.00	0.00	17.87	77.87	77.87	(5.74)	(5.74)
YELLOWSTONE	SHEPHERD H S	253	107%	$617	$19.33	63.31	40	0.06	0.00	8.37	48.43	48.37	(14.88)	(14.94)
YELLOWSTONE	YLSTN EDUCATION CENTER	0	0%	$0	$0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS				$81,478,947										

STATE EDUCATION
EXHIBIT NO. 2
DATE 7/6/89
BILL NO. HB28

COMMITTEE OF THE WHOLE AMENDMENT
HOUSE BILL 28
Representative William Boharski

"An Act to Generally Revise Public School Funding,
to Eliminate the Present Permissive Levy,
to Eliminate the County Retirement Levy . . ."

June 27, 1989 1:31 pm

Mr. Chairman: I move to amend HOUSE BILL 28 (second reading copy -- yellow).

Signed: _____
Representative William Boharski

And, that such amendments to HOUSE BILL 28 read as follows:

1. Title, page 2, line 17.
Following: "EDUCATION;"
Insert: "TO PROHIBIT THE BOARD OF PUBLIC EDUCATION FROM ADOPTING A RULE WITH SUBSTANTIAL FINANCIAL IMPACT UNLESS THE PROPOSED RULE IS FUNDED BY THE LEGISLATURE;"

2. Title, page 2, line 20.
Following: "17-7-502,"
Insert: "20-2-115"

3. Page 136.
Following: line 15
Insert: "NEW SECTION. Section 64. Section 20-2-115, MCA, is amended to read:

"20-2-115. Rules with substantial financial impact -- fiscal note -- ~~effect~~ adoption prohibited without funding. (1) When developing rules, policies, and standards under 20-2-121(6), (7), (9), and (11), the board of public education shall determine the financial impact of the rule, policy, or standard on school districts.

(2) The superintendent of public instruction shall prepare a fiscal note for submission to the board, using criteria and assumptions developed by the board. The fiscal note must be prepared within 30 days of a request unless the board agrees to a longer time. The board may also accept other testimony and exhibits on the financial impact to school districts before proceeding to rulemaking.

(3) If the financial impact of the proposed rule, policy, or standard is found by the board to be substantial, the board

may not ~~implement~~ adopt the rule ~~until July 1 following the next regular legislative session and shall request~~ unless the next legislature ~~to fund~~ funds implementation of the proposed rule, policy, or standard through the foundation program. A substantial financial impact is an amount that cannot be readily absorbed in the budget of an existing school district program.

(4) A substantial financial impact is an amount that cannot be readily absorbed in the budget of an existing school district program.

~~(4)~~ (5) A proposed rule, policy, or standard not found by the board to have a substantial financial impact on school districts or funded by the legislature may be implemented at any time."

4. Page 167, line 4.
Following: "62,"
Insert: "64,"

5. Page 167, lines 4 and 5.
Strike: "70 THROUGH 76,"
Insert: "71 through 77,"

EXHIBIT NO. 3
DATE 7/6/89
BILL NO. HB28

Oppose the bill. HB 28.

Our most fundamental problem with the bill is ~~to~~ the low level of ~~state support~~. That, combined with the recapture provisions in the bill, will over time push school spending down at the state level.

Yes, it costs more money to bring the low spending districts up instead of forcing the higher spending districts down. But educating our students and providing a quality education must be the central concern of this legislature.

We support the recapture exclusion for school districts with over 80% of their budgets in personnel costs. This allows school districts to maintain their staff at its current level. This amendment is essential if the level of state support is to stay as low as the bill proposes.

We are opposed to any amending of this bill. We are opposed to any absolute or hard caps on this bill, opposed to lowering the mills, the surcharge, and opposed to Rep. Richardson's amendments on the Board of Public Ed.

10 yrs - 10 schools closed

SENATE EDUCATION
EXHIBIT NO. 4
DATE 7/6/89
BILL NO. HB 28

Prepared by Office of the Legislative Fiscal Analyst 06-Jul-89

	HB 28 HOUSE THIRD READING
Current Law Revenue *	
State Equalization	$159.194
County Equalization	88.501
District Permissive	18.289
Total Revenue	$265.984
Cost of Proposal	
Foundation	$350.058
Additional Foundation coordination with HB 6 **	8.320
Guaranteed Tax Base	37.530
Transportation Schedules	6.253
Special Education	33.862
Conversion to GAAP	0.354
Telecommunications	0.500
Interim Legislative Study	0.020
180 Day Limit	(1.820)
Total Cost	$435.077
Revenue	
Special Education (HB 100)	$33.862
Transportation (HB 100)	6.253
Lottery Revenue	4.550
Eliminate Permissive	(18.289)
New Statewide Mills	103.211
Flat Rate Tax for Oil/Gas/Coal	(16.940)
County Miscellaneous	7.650
Coal Tax Diversion from Ed Trust	3.562
Education Trust Principal **	2.790
Education Trust Interest Loss **	(2.735)
Income Tax Surcharge to Schools	34.245
Individual Income Tax Allocation at 33.6%	5.153
Total Revenue	$163.312
Net Cost of Proposal	$271.765
Additional General Fund Required	$5.781
General Fund Cost of Tax Reallocations	5.153
GENERAL FUND IMPACT	$10.934

* Includes LFA revised estimates for individual income tax and corporate license tax (6/14/89) and adjustments to reflect legislation passed during the regular session.
** Assumes the passage of House Bill 6 (Schye)

Personal Income Tax	
Surtax Rate	10%
Years applied - beginning year	1990
- ending year	continues
Allocation to schools - FY90	31.80%
- FY91	33.60%
Statewide Mills	100
One time revenues	
Personal income Tax	$6.879
Schedule Increases over fiscal 1990	
Elementary	17.6%
Elementary (Category 8)	26.1%
High School	28.2%

DATE July 6, 1989

COMMITTEE ON Education

VISITORS' REGISTER

NAME	REPRESENTING	BILL #	Check One: Support	Check One: Oppo
CHIP ERDMANN	Local Control	HB 28		X
Gordon Morris	MASC	HB 28		
Bruce W. Moerer	MSBA	HB 28		X
Roger Knapp	H.D. #7	HB 28		X
Rodney Snell	Hardin Public Schools	HB 28		X
Mike Meredith	Helena Education Assoc	HB 28		
Mignon Waterman	Helena - Trustee	"		X
[illegible]	SAM	"		
[illegible]	HD #38	HB 28		X
[illegible]	MPA	amend		
Steve Brown	Indian Impact Schools	SB 28		X
C. Cole[illegible]	SD 14			X
Wayne Phillips	Gov's Office		X	
Stan Bradshaw	Audubon			Yes
Chuck Mosher	Board of Public Ed	HB 98		X
Terry Minow	MT Fed of Teachers	HB 28		X
JACK Copps	OPI			X
Pat Melby	Plaintiff School Districts	HB 28		X
TOM BILODEAU	MEA			X
[illegible]	L&C Co Supt	HB 28		X
Hal Engels	Mt. Chamber of Commerce		Monitor	
Eric Feaver	MEA	HB 28		X

MINUTES

MONTANA SENATE
51st LEGISLATURE - SPECIAL SESSION

COMMITTEE ON EDUCATION AND CULTURAL RESOURCES

Call to Order: By Chairman H.W. Hammond, on July 7, 1989, at 9:00 a.m. in room 325

ROLL CALL

Members Present: Senator John Anderson, Senator Chet Blaylock, Senator Bob Brown, Senator Bill Farrell, Senator Joe Mazurek, Senator Dick Pinsoneault, Senator Dennis Nathe, Senator Pat Regan, and Senator H.W. Hammond

Members Excused: None

Members Absent: None

Staff Present: Dave Cogley, Legislative Council

Announcements/Discussion: Chairman Hammond stated that the Committee would be working off "A Summary of School Funding Equalization Proposals" spreadsheet. (SEE EXHIBIT 4)

DISPOSITION OF HOUSE BILL 28

Senator Mazurek asked Madalyn Quinlan what it would meant to remove, from the proposed base for 1991 the 3% for 1990 approved in HB 6 (This is what the amendment proposed to do). Madalyn Quinlan replied, that removing the 3% would mean a 17.6% increase over fiscal 1989. She said there would be no increase for 1990, it would be the same. Ms. Quinlan stated that if you add $8.3 millon for 3% into 1991 funding, then you would see an increase in the foundation program from $350 million up to $358 million. She said the 83% stated funding percent would increase as well.

Senator Mazurek asked Madalyn Quinlan if you pull this money out ($8.3 million), what percentage of FY `88 expenditures would the schedules now fund. Madalyn Quinlan replied, you would be looking at 14.6%, as the gross for fiscal 1990. (SEE EXHIBIT 3)

Senator Regan stated that she felt the 3% should stay in HB 28. The reason was because the passage of the personal

property tax bill would cause the guaranteed tax base to fall. She said instead of having $18 per ANB for the elementary GTB average, they would have $16.87 per ANB (elementary). Senator Regan also stated that instead of having $43 per ANB for the average high school guaranteed tax base they would have $39.18. She wanted the Committee to understand that the figures were not exact figures, but they showed that the schools needing GTB aid would take quite a hit.

Senator Farrell asked Senator Gage what the oil, gas, and coal industries include as tax base? Senator Gage said, "Do you consider the distribution of the flat tax a revenue source, as you consider motor vehicle fees that are distributed a tax revenue? Do you consider Taylor Grazing a tax revenue? Do you consider forest funds a tax revenue and anything else that is non-mill generated? If you do, this proposed language is fine, and if you don't, you need to clarify it, and get those figures back into the calculations. He said that right now, net and gross proceeds were included in the tax base, and subject to mills. Under this bill, they no longer would be subject to mills. He said that was why it was crucial because you are talking in excess of $30 million statewide when you talk about net and gross proceeds on oil, gas, and coal. Senator Gage indicated that challenging the revenue collection and distribution on net and gross proceeds, particularly on coal, would effect guaranteed tax base for districts. He stated when you spread that statewide, in a guaranteed tax base, it has an effect on every district below that statewide average.

Chairman Hammond asked Senator Gage, when this bill was drafted, did the plan include those nontax monies that he mention as part of a district's tax base? Senator Gage stated that only the net and gross proceeds were in the tax base, subject to mills.

Madalyn Quinlan stated that those nontax revenues were not considered district revenues for calculation of the GTB aid in the bill currently.

Senator Mazurek asked if the vehicle fees were nontax revenue. Ms. Quinlan stated that vehicles were the largest source of nontax revenues and they were not included in the calculation of the guaranteed tax base. She explained that the sponsors wanted to leave motor vehicles fees as they currently were and not include them into the tax base.

Motion: Senator Blaylock moved exhibit 2.

Discussion: This amendment separates the 3% funding increase in HB 6 from HB 28.

Amendments, Discussion, and Votes: The question was called and a roll call vote was taken. The motion carried with Senator Regan and Senator Mazurek voting no.

Senator Blaylock asked Dave Cogley when the bill went into effect, would it be at 100 mills? Dave Cogley replied, as of July 1, 1990, it would be at 100 mills.

Chairman Hammond asked the Committee if they wanted to go through the issues in exhibit 4 or address the amendments. The Committee agreed to address the issues in the bill before passing the amendments.

Motion: Senator Brown moved to adopt HB 28 language on third reading copy on item #1.

Discussion: Senator Mazurek asked why did they need to adopt language that's already in the bill?

Senator Brown withdrew his motion.

Motion: Senator Brown moved to adopt item #1 in exhibit 4.

Discussion: None

Amendments, Discussion, and Votes: The question was called for and a voice vote was taken. The motion carried unanimously.

The Committee adopted item #2 in exhibit 4.

Senator Mazurek stated that item #3 in exhibit 4 would have to wait until other issues were addressed in the bill. He said he was disappointed with the level the schedules were presently funded.

Senator Farrell felt that item #4 was where the Committee would have to discuss the number of mills and possibly a phase-in of the mills.

Senator Mazurek asked Senator Farrell if he planned on presenting an amendment which would phase-in to 100 mills or if he had considered reducing the mills to 95 and reducing the surcharge? Senator Farrell replied that the bill would be going to a conference committee and that is where the mills would be set.

Senator Farrell stated he wanted to reduce the mills to 85. He explained he wanted to reduce the mill levy not the schedules.

Senator Brown stated 100 mills was probably a pretty big jump for some schools in Montana, but there were many schools that were in far excess of 100 mills for a long time. He said, "That's why the lawsuit occurred."

Senator Pinsoneault said that the proponents of the bill explained that if you leave the mills and the surcharge where it is, you would lower the schedules. He stated that we would go into the next biennium with a deficit, which the Governor does not want to do.

Senator Nathe asked Senator Farrell if he had an alternative source of revenue in mind. Senator Farrell replied he had an alternative source of revenue ever since he came to the Legislature, which was the sales tax.

Motion: Senator Farrell moved on **item #4, exhibit 4** to reduce the statewide mill levy from 45 to 30 mills.

Discussion: None

Amendments, Discussion, and Votes: The question was called and a roll call vote was taken. The motion failed with Senator Blaylock, Senator Nathe, Senator Brown, Senator Regan, Senator Pinsoneault, Senator Mazurek voting no.

Motion: Senator Farrell moved on **item #4, exhibit 4** to reduce the statewide mill levy from 45 to 35 mills.

Discussion: None

Amendments, Discussion, and Votes: The question was called and a roll call vote was taken. The motion failed with Senator Blaylock, Senator Pinsoneault, Senator Regan, Senator Mazurek, and Senator Brown voting no.

Motion: Senator Farrell moved on **item #4, exhibit 4** to reduce the statewide mill levy from 45 to 40 mills.

Discussion: None

Amendments, Discussion, and Votes: The question was called and a roll call vote was taken. The motion carried with Senator Anderson, Senator Farrell, Senator Nathe, Senator Pinsoneault, and Senator Hammond voting yes.

Chairman Hammond asked Madalyn Quinlan to give the Committee the impact of 95 total mills. Madalyn Quinlan replied that it was a $10 million impact. She said if the schedules were reduced by that $10 million, it would mean a 3% decrease.

Chairman Hammond stated that the motion did not include the schedules, just the mill levies.

The Committee adopted **item #4 from exhibit 4.**

Senator Farrell wanted to discuss the phase-in of mills. He stated that when they started the process of school equalization they were trying to lessen the impact on those districts that would be affected the most. Senator Farrell suggested that they would phase-in 10 mills a year or 15 mills a year, until they were up to the 40 mills.

Chairman Hammond stated that there were two impacts the Committee should look at. 1.) The property taxpayer 2.) The funds available to the schools.

Senator Nathe stated that part of the concern of the phase-in was tied directly to the way the caps were structured in the bill. He said he talked to some superintendents that were going to have to levy a lot of money, because of current levels of spending. and the fact that the caps were triggered by 141% rather than 153%. This phase-in of mills would be tied back to the caps.

Senator Farrell stated **item #5, exhibit 4,** refers to increases in property taxes in certain districts and the caps would also affect a lot of school districts on the recapture provision. Senator Farrell stated that it was a bigger issue than the Committee gave credit to.

Senator Mazurek stated that the phase-in was important to look at, but he felt that it was important to realize where we were going to end up. He said then they should decide how the Committee would phase-in the mills.

Senator Farrell explained that the nontax revenue was not being included in the base. He asked if it would be appropriate to change the level of the permissive back to 90% instead of 100% of FY 88 expenditures. Senator Farrell asked if anyone knew how the reserve accounts would be affected if reduced from 35% down to 20%? His stated that if the state funding level in HB 28 was 83% and then allow a permissive level up to 100% and a voted levy up to 117%, was it possible to use the nontax revenue?

Dave Cogley stated that the nontax revenue was considered in the base funding level.

Senator Farrell asked Dave Cogley if nontax revenue would have to be used for the permissive area or could it be used in place of a voted levy. Mr. Cogley replied that it did not necessarily have to be used in the permissive area.

Senator Farrell stated that if they allowed these schedules to run up to 100% of FY 88 spending, then that nontax revenue and reserves could be used to fund above the 100%. Dave Cogley stated that they wanted to use nontax revenue or whatever revenue was available, in addition to what levy might be needed to get to 100% that would be fine, or he could use all mills to get the permissive amounts to the 100%.

Motion: Senator Farrell moved on item #5, exhibit 4 to reduce the funding level from 100% of FY 88 actual expenditures to 90% FY 88 and to reduce the permissive amount from 20% of the foundation program to 8.4% of the foundation program.

Discussion: Dave Cogley stated that if Senator Farrell was talking about getting to 90% of the combined schedule on the permissive, he thought that better be clarified. Mr. Cogley stated that he could do that by reducing the 20% a year to some lower percentage so that you would wind up at 90%.

Senator Farrell stated that he was talking about the combined schedules and getting it to 90%.

Amendments, Discussion, and Votes: The question was called for and a voice vote was taken. The motion failed with Senator Farrell voting yes.

Senator Mazurek stated that the permissive levy would bring people up to the average spending in 1988. He stated that one of the concerns was if you raise the caps, the potential for disparity is greater. Senator Mazurek stated that with a phase-in and making the permissive mandatory one could force equalization.

Chairman Hammond stated that would force spending too.

Senator Mazurek said if you could get everyone up to 100% of the average of FY 88 spending by 1992, that would help to attain equalization.

Senator Pinsoneault stated that if they were going to bring down those high spenders, the low spenders needed the same leverage to attempt to bring them up. He stated he was not sure about the phase-in.

Chairman Hammond stated that there were some school districts that have not used the permissive.

Madalyn Quinlan stated that 305 districts, with 60% of total ANB in the state, would not use the full permissive. She said that would be almost 89,000 students.

Motion: Senator Mazurek moved on **item #5, exhibit 4** to make the permissive mills mandatory and phase-in halfway by 1992 and fully in 1993.

Discussion: None

Amendments, Discussion, and Votes: The question was called for and a roll call vote was taken. The motion carried with Senator Nathe, Senator Farrell, Senator Anderson, and Senator Hammond voting no.

Motion: Senator Farrell moved **exhibit 5 on item #6** which would remove the caps exception for excessive personnel costs.

Discussion: Chairman Hammond stated that what the amendment would do is stripe the House amendment by Representative Daily.

Amendments, Discussion, and Votes: The question was called and a voice vote was taken. The motion carried with Senator Nathe voting no.

Motion: Senator Regan moved **exhibit 6, on item #7** which involved the park monies of approximately $1 million for fiscal 1990-1991.

Discussion: Senator Mazurek stated that this amendment would not effect the balance sheet.

Senator Nathe asked Madalyn Quinlan how much money would this be $1.89 million? Madalyn Quinlan stated that it was just one year's revenue, about $1 million.

Amendments, Discussion, and Votes: The question was called for and a roll call vote was taken. The motion carried with Senator Nathe and Senator Pinsoneault voting no.

Senator Farrell asked the Committee if 10% was where they wanted to be with the surtax.

Senator Mazurek said that without the 10% surtax, the bill would have $34 million less. He said he assumed that would come out of the schedules.

Senator Pinsoneault stated the thing he did not like about the bill was the way the surtax was approached. He said, "It appears like we are pouring that surtax in concrete."

Motion: Senator Pinsoneault moved **exhibit 7, on item #7** that in the title on page 2, line 8 following the word "INCOME" insert "IN LIEU OF A GENERAL SALES TAX".

Discussion: Senator Pinsoneault stated that the reason he suggested the amendment was explain what the Committee had done to those who detest the surtax.

Amendments, Discussion, and Votes: The question was called for and a roll call vote was taken. The motion carried with Senator Blaylock voting no.

Senator Pinsoneault stated that they should be candid with the people of Montana and tell them why they had to pass the 10% surtax.

Motion: Senator Pinsoneault moved **exhibit 8, on item #7.**

Discussion: None

Amendments, Discussion, and Votes: The question was called for and a roll call vote was taken. The motion carried with Senator Regan and Senator Blaylock voting no.

Senator Nathe stated that the 3% was out of the base but the Education Trust money was still in the bill. He said that they had to take that out, because that was now being consumed by HB 6. Madalyn Quinlan stated that they did not have to take it out.

The Committee moved to adopt **item #8 from exhibit 4.**

Senator Regan commented that PL 874 was not counted as resource for equalization and would be studied during the interim.

The Committee moved to adopt **item #9 from exhibit 4.**

Senator Farrell asked where the language came from on the general fund reserve (**item #10, exhibit 4**). Dave Cogley stated that it came from the House Select Committee in regular session.

Senator Farrell asked Representative Kadas to explain that language. Representative Kadas stated that the rational for the districts equalization payment schedule was because their revenue came from two payments of property taxes. They would receive that money twice a year. As a result, they would not have much flexibility and it would justify the larger reserve requirement for them. Representative Kadas explained that as districts receive more equalization aid, which was the aid which comes in on monthly payments, they do not need to have as large a reserve.

Chairman Hammond asked Representative Kadas if the county distributed that money to the district? Representative Kadas replied that he thought that was correct.

Senator Farrell asked to reserve the right to come back to **item #10.**

Senator Mazurek stated that in HB 28 (**item #11**) the schedules were increased by 17.59% for elementary, and 26.05% for high school.

The Committee accepted **items #11, #12, #13, and #14.**

Senator Pinsoneault wanted to offer an amendment (SEE EXHIBIT 9) on page 6, lines 8 through 11 (**item #15**).

Senator Pinsoneault stated he wanted some language that offered more direction to the committee. He felt that some things were studied to death and this amendment would help the Committee keep on track.

Motion: Senator Pinsoneault moved **exhibit 9, on item #15.**

Discussion: Chairman Hammond stated that this amendment should be addressed in item #17 and not item #15.

Senator Brown stated the Education Committee passed SB 16 to look at school accountability and to determine a definition of basic education. He said that why should they have another committee just for this purpose? Senator Pinsoneault stated that it was not his intention to create another committee. He said it was to clarify that this was the interim committee.

Senator Pinsoneault withdrew his motion.

Senator Pinsoneault on page 135, line 13 this amendment (SEE EXHIBIT 10) had to do with the responsibilities of the committee. He said he did not see this language mentioned anywhere, either in SB 16 or either other bills in the past. Senator Pinsoneault stated the one thing he heard from his constituents was that the administration costs were too much. He said he did not see anywhere, where they have asked the committee to take a serious look at that problem. He said that some people may think they are looking at that problem, if you consider the study on consolidation by resolving administrations costs. Senator Pinsoneault asked Senator Nathe to repeat an example he had told him over lunch.

Senator Nathe stated that there was a legislator who was also a teacher. He gave the comparison of in 25 years, between his salary and the salary of a principle. Twenty-five years ago, it was $7,000 and today it is a $16,000 difference between what he does in the classroom and what is done by the same principle in administration. He thought that was a rather high jump for disparity.

Senator Mazurek asked about the last three words in exhibit 10. He wondered if Senator Pinsoneault was prejudging by using the words.

Senator Pinsoneault modified exhibit 10 by placing ";" after the word "Montana".

Motion: Senator Pinsoneault moved **exhibit 10, item #15** with the modification to the amendment.

Discussion: None

Amendments, Discussion, and Votes: The question was called and a voice vote was taken. The motion carried unanimously.

The Education Committee recessed at 5:31 p.m. for dinner.

Chairman Hammond stated that **item #16** was where the Committee left off.

The Committee accepted **item #16.**

Senator Nathe stated he had an amendment (for **item #17**) that was in SB 26 on the gross flat rate tax on the gross oil and gas industries. In HB 28 it was moved up to 9%, and then it was set back to 8.4% for oil, and from 17% to 15.25% for gas.

Senator Regan stated that she will resist the amendment. She said they already reduced the mills to 95. She said, "The amendment at 9% is a savings for oil, gas, and coal producers was roughly $14.5 million." She stated in addition to that, because it was a flat tax, production would mean no change for districts. They would not pay any additional costs because this was a flat tax. Senator Regan handed out a sheet explaining the advantages of the flat tax to oil, gas, and coal producers. (SEE EXHIBIT 12).

Senator Brown stated that he came to the meeting this morning, he fully intended to support Senator Nathe's amendment. He stated the Committee was taking too much money out of HB 28. Therefore, he could not support the amendment.

Senator Mazurek stated that he did support the amendment when they had 100 mills in the bill, but since they were currently at 95 mills, he could not support the amendment.

Senator Farrell asked Senator Regan where she got the $14.5 million figure. Senator Regan stated that Terry Cohea was the one who did the figures for her.

Senator Regan stated that she wanted the Committee to lay this subject aside until Terry Cohea could come and explain the figures. The Committee agreed to do so.

Senator Brown stated that what his amendment (item #17) refers to was the consolidation bonus provision in the law. He said, "This amendment would increase the bonus to $750 per pupil from the current amount of $500 per pupil for school districts that consolidate." He said the reason he proposed the amendment was because recently, two small school districts, in his area consolidated. Senator Brown state that if the Committee would pass this amendment, they would make it possible for the new district to receive a bonus in the coming school year.

Senator Brown wanted to clarify that it had been raised to $750 in the bill, except that if the bill does not take effect until October or whenever, there was a question of whether the two school districts, who have consolidated, qualified for the bonus.

Motion: Senator Brown moved exhibit 13, on item #17.

Discussion: Chairman Hammond stated that it would not involve very many districts in Montana. But it would be an encouragement to those who could consolidate. He said they should get away from mandatory consolidation.

Amendments, Discussion, and Votes: The question was called for and a voice vote was taken. The motion carried unanimously.

Terry Cohea arrived by the request of the Committee.

Senator Farrell asked Terry Cohea where the $14.5 million savings come from (SEE EXHIBIT 12). Ms. Cohea replied that in this morning's action, the Committee had reduced the mill levy from 100 mills to 95 mills. She said that would decrease the cost of the mineral industry flat tax. What the LFA was calculating was the loss in value applied against all mills above 55. She said as you decrease the number of mills, you decrease the cost of removing the net and gross proceeds from the tax base. $14.5 million was an estimation of the reduced costs of going from 100 to 95 mills. Ms. Cohea went on to explain that all the calculations, at that particular point, were based on FY 87 productions with FY 88 mill levies applied.

Motion: Senator Nathe moved exhibit 11, on item #17.

Amendments, Discussion, and Votes: None

Senator Mazurek made a substitute motion.

Motion: Senator Mazurek moved on item #17, a substitute motion to increase the statewide mandatory levy from 40 to 45 mills. Senator Mazurek also moved Senator Nathe's motion (SEE EXHIBIT 11).

Discussion: Senator Farrell stated if that was the case, he wanted to go back and revisit the permissive and mandatory and the reserve funds and the cash reappropriated.

Senator Pinsoneault stated that they have all know since the beginning, that some take away and some have to give. He stated he would favorable consider Senator Mazurek's motion.

Senator Nathe stated that if they pass this, the Committee better look at the mandatory levy.

Senator Mazurek stated that this bill would not have enough state support for the schedules.

Amendments, Discussion, and Votes: The question was called for and a roll call vote was taken. The motion carried 5 to 4 with Senator Anderson, Senator Farrell, Senator Nathe, and Senator Hammond voting no.

Jim Gillett, Legislative Auditor's Office, explained exhibit 14. Mr. Gillett stated that if there was more cash reappropriated than needed for a voted levy and permissive levy, then cash reappropriated would be used to reduce other levies in their districts. He stated at that point, you would begin to reduce all the other levies in the district and return that cash reappropriate to the taxpayers.

Senator Farrell stated that right now, districts were funding the voted levies about 43% or 42% above the foundation amount. He said that once this bill goes through, you would be talking about a maximum of 17%. Senator Farrell said, "This would result in a much less voted millage and the cash reappropriated would become a greater percentage of that carried forward."

Senator Farrell asked Madalyn Quinlan to clarify what he had just discussed. Madalyn Quinlan replied that current

law stated, that you have to use cash reappropriated to provide property tax reduction on a voted levy. She said it was not that different from current law.

Senator Regan asked Greg Groepper how much of a problem this really was? Greg Groepper replied, if they needed to do something like implement a penally for those who were going over the reserve limits. Mr Groepper commented that he didn't think there were very many districts abusing the reserve limits. He thought there was only 8 or 10 districts in Montana that were. He stated that Senator Farrell's proposal would go one step further than current law. He said this amendment would be used against a voted levy and the permissive levy.

Motion: Senator Farrell moved **exhibit 14.**

Discussion: Senator Farrell wanted to clarify that exhibit 14 would go into effect in 1991.

Amendments, Discussion, and Votes: The question was called for and a roll call vote was taken. The motion carried with Senator Hammond voting no.

The Committee wanted to continue if there were amendments to discuss. Dave Cogley stated that the rest of the amendments should be finish in the morning.

Dave Cogley stated that Terry Thompson from the Budget Office and Ron Smith from the Department of Revenue had a problem with the second allocation of the surtax money. He said in the bill, on page 142, on line 4, "You would notice that the 10% surtax is allocated as a separate item. It was allocated as 100% state equalization aid and it was allocated separate from the rest of the income tax money." Mr. Cogley stated that the way it was done in the last session, they simply increased the allocation of the entire fiscal income tax by an amount that was part of the surtax that they put in. Dave Cogley explained that Madalyn Quinlan could come up with a percentage that they would have to increase all income tax to have this allocated at the same time as the other income tax was allocated.

Senator Farrell asked, "So when the foundation program payments were made, where would that interest go? " Madalyn Quinlan replied, "In the bill, it stated that the Public School Equalization Aid Account would get the interest."

Chairman Hammond instructed the Committee to be in room 325 at 12:30 p.m. tomorrow to finish executive action on HB 28.

ADJOURNMENT

Adjournment At: 9:07 p.m.

SENATOR H.W. HAMMOND, Chairman

HH/jj

ROLL CALL

EDUCATION COMMITTEE

50th LEGISLATIVE SESSION -- 1989 Date 7/7/89

NAME	PRESENT	ABSENT	EXCUSED
SENATOR ANDERSON	✓		
SENATOR BROWN	✓		
SENATOR BLAYLOCK	✓		
SENATOR FARRELL	✓		
SENATOR REGAN	✓		
SENATOR NATHE	✓		
SENATOR PINSONEAULT	✓		
SENATOR MAZUREK	✓		
SENATOR HAMMOND	✓		

Each day attach to minutes.

EXHIBIT NO. 1
DATE 7/7
BILL NO. HB28

OFFICE OF THE LEGISLATIVE AUDITOR

EXPLANATION OF TERMS IN THE HB28 - 3RD READING COPY GREEN SPREADSHEETS

July 6, 1989

APPENDIX I

Column 1 - County Name
Column 2 - District Name
Column 3 - Total ANB is fiscal 1988 ANB for the district.

Column 4 - Total Combined '88 General Fund is fiscal 1988 comprehensive insurance and general fund expenditures including special education.

Column 5 - Foundation Schedule Amount for each district show an 17.59 percent increase above fiscal 1989 schedules in elementary foundation categories 1-6, an 17.59 percent increase in the base for elementary foundation category 7 with an incremental decrease per student, an 28.17 percent increase in schedules for elementary foundation category 8, and a 26.05 percent increase in schedules for high school districts. Non-isolated districts are shown at one-half their schedule amount.

Column 6 - Special Education Amount is the district's fiscal 1989 special education cost increased by 21.9 percent.

Column 7 - Total Foundation Amount includes both the fiscal 1991 foundation schedule amount and fiscal 1991 special education payment.

Column 8 - Additional Resources Needed For The Combined General Fund is the district revenues needed to pay for the difference between the foundation amount and the district's fiscal 1988 general fund and comprehensive insurance fund expenditures.

Column 9 - Fiscal 1991 Retirement Expenditures are estimated to equal fiscal 1988 retirement expenditures by district.

Column 10 - State Cost To Guarantee All Mills -> All By Levy is the estimated amount of subsidies which will be paid to school districts under a guaranteed tax base plan. The subsidized mills are in the retirement and general funds. This column assumes revenues from sources other than property taxes do not exist.

Column 11 - State Cost To Guarantee All Mills -> Other Revenue is the estimated amount of subsidies which will be paid to school districts under a guaranteed tax base plan. The subsidized mills are in the retirement and general funds. This column assumes revenues from sources other than property taxes will continue at fiscal 1988 levels.

Column 12 - Fiscal 1991 State Support Assuming All Funded By Mills combines the foundation amount (column 7) and the state cost to guarantee mills - all mills (column 10).

Column 13 - Fiscal 1991 State Support Assuming Non-levy Revenue Continues combines the foundation amount (column 7) and the state cost to guarantee mills - other revenue (column 11).

Column 14 - Percent Of '88 Actual Funded By State - All Levy is the percent that the state will pay of '88 actual expenditures of the district. This column assumes there will be no non-levy revenue in fiscal 1991.

Column 15 - Percent Of '88 Actual Funded By State - Other Revenue is the percent that the state will pay of '88 actual expenditures of the district. This column assumes non-levy revenue continues in fiscal 1991 at fiscal 1988 levels.

Exhibit # 1
7/7/89 HB 28

OFFICE OF THE LEGISLATIVE AUDITOR
EXPLANATION OF TERMS IN HB28 - 3RD READING COPY GREEN SPREADSHEETS
July 6, 1989
APPENDIX II

Column 1 - County Name
Column 2 - District Name

Column 3 - Total ANB for the district.

Column 4 - Fiscal '88 General Fund And Comprehensive Insurance As A Percent Of Fiscal 1991 New Foundation Program. Districts can spend up to 120% of their schedules and levy permissive (non-voted) mills. Districts can spend up to 141% of schedules with guaranteed mills.

Column 5 - Additional Resources Needed For Combined General Fund is the same as column 8 in Appendix I.

Column 6 - Fiscal Year 1988 District Taxable Value computed on a per ANB basis. This is an estimate of the ability of a school district to raise funds through a property tax levy to support its students. The statewide average is $18.43 for elementary districts and $42.81 for high school districts.

Column 7 - Current Mill Levy is the sum of a district's current mill levies for the general fund, the insurance fund, and the retirement fund. The current levy includes the countywide basic levies and permissive mills levies by the district.

Column 8 - Fiscal 1991 Statewide 100 Mill Levy is 40 mills for high school districts and 60 mills for elementary districts.

Column 9 - Fiscal Year 1991 Projected General Fund Levy All Funded By Mills is the amount of mills needed to fund the districts estimated overschedule expenditures assuming there is no non-levy revenue available.

Column 10 - Fiscal Year 1991 Projected General Fund Levy Assuming Non-Levy Revenue Continues is the mills required to fund the districts estimated overschedule expenditures assuming non-levy revenue continues at fiscal 1988 levels.

Column 11 - Guaranteed Retirement Mill Levy is the number of mills required to fund the districts fiscal 1991 retirement costs using guaranteed mills.

Column 12 - Fiscal 1991 District Levies All Funded By Mills is the total of the general fund levy assuming there is no non-levy revenue, the statewide 100 mill levy and the district's retirement levy.

Column 13 - Fiscal 1991 District Levies Assuming Non-Levy Revenue Continues is the total of the general fund levy assuming non-levy revenue continues at fiscal 1988 levels, the statewide 100 mill levy and the district's retirement levy.

Column 14 - Increase (Decrease) In Levies Assuming All Funded By Mills is the difference between the mill levy in column 12 (all funded by mills) and current mill levies.

Column 15 - Increase (Decrease) In Levies Assuming Other Non-Levy Revenue Continues is the difference between the mill levy in column 13 (non-levy revenue continues) and current mill levies.

Exhibit # 1
7/7/89 HB 28

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE AND RECAPTURE BASED ON FOUNDATION AMOUNT

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28 7-6.WK1
07/06/89
03:52 PM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)			FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL	
	141% = BEGINNING RECAPTURE LEVEL													
	120% = AVERAGE '88 ACTUALS						ADDITIONAL		STATE COST	STATE COST	STATE SUPPORT	STATE SUPPORT		
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	RESOURCES NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	TO GUAR ALL MILLS ->ALL BY LEVY	TO GUAR ALL MILLS ->OTHER REV	ASSUMING ALL FUNDED BY MILLS	ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV
BEAVERHEAD	BEAVERHEAD CO HS	411	$1,434,756	$1,075,815	$65,799	$1,141,614	$293,143	$168,397	$118,122	$63,704	$1,259,736	$1,205,318	78.58%	75.18%
BEAVERHEAD	DILLON ELEM	975	$2,219,579	$1,986,070	$112,583	$2,098,652	$120,927	$291,896	$193,893	$147,964	$2,292,545	$2,246,616	91.28%	89.45%
BEAVERHEAD	GRANT ELEM	29	$58,026	$58,905	$0	$58,905	$0	$6,502	$0	$0	$58,905	$58,905	91.29%	91.29%
BEAVERHEAD	JACKSON ELEM	20	$54,895	$53,321	$0	$53,321	$1,574	$5,317	$0	$0	$53,321	$53,321	88.56%	88.56%
BEAVERHEAD	LIMA ELEM	82	$229,445	$209,620	$27,987	$237,607	$0	$27,816	$0	$0	$237,607	$237,607	92.36%	92.36%
BEAVERHEAD	LIMA H S	40	$193,326	$221,520	$0	$221,520	$0	$21,344	$953	$953	$222,473	$222,473	103.64%	103.64%
BEAVERHEAD	POLARIS ELEM	5	$21,697	$11,852	$0	$11,852	$9,845	$2,447	$0	$0	$11,852	$11,852	49.09%	49.09%
BEAVERHEAD	REICHLE ELEM	20	$47,155	$53,321	$0	$53,321	$0	$4,826	$0	$0	$53,321	$53,321	102.58%	102.58%
BEAVERHEAD	WISDOM ELEM	39	$90,153	$65,109	$0	$65,109	$25,044	$6,081	$0	$0	$65,109	$65,109	67.66%	67.66%
BEAVERHEAD	WISE RIVER ELEM	33	$66,383	$61,387	$0	$61,387	$4,997	$6,679	$0	$0	$61,387	$61,387	84.02%	84.02%
BIG HORN	BIG BEND ELEM	2	$21,099	$23,704	$0	$23,704	$0	$1,112	$0	$0	$23,704	$23,704	106.72%	106.72%
BIG HORN	COMMUNITY ELEM	23	$60,987	$55,183	$0	$55,183	$5,805	$6,119	$0	$0	$55,183	$55,183	82.23%	82.23%
BIG HORN	HARDIN ELEM	1062	$3,664,396	$2,243,676	$343,224	$2,586,900	$1,077,496	$414,938	$217,677	$39,764	$2,804,577	$2,626,664	68.75%	64.39%
BIG HORN	HARDIN H S	440	$1,857,255	$1,144,647	$89,891	$1,234,538	$622,717	$176,535	$83,300	$11,251	$1,317,838	$1,245,788	64.80%	61.25%
BIG HORN	LODGE GRASS ELEM	377	$1,678,552	$775,537	$82,759	$858,296	$820,255	$157,322	$214,138	$34,872	$1,072,435	$893,168	58.42%	48.65%
BIG HORN	LODGE GRASS H S	147	$1,119,332	$481,945	$36,932	$518,877	$600,455	$84,479	$0	$0	$518,877	$518,877	43.10%	43.10%
BIG HORN	PLENTY COUPS HS	60	$865,573	$292,847	$0	$292,847	$572,726	$70,503	$96,964	$6,113	$389,811	$298,960	41.64%	31.94%
BIG HORN	PRYOR ELEM	84	$621,033	$185,234	$32,296	$217,530	$403,503	$59,548	$32,102	$6,078	$249,632	$223,608	36.68%	32.86%
BIG HORN	SQUIRREL CRK ELEM	10	$36,920	$24,694	$0	$24,694	$12,226	$3,138	$0	$0	$24,694	$24,694	61.65%	61.65%
BIG HORN	WYOLA ELEM	72	$690,862	$189,125	$28,715	$217,840	$473,022	$52,004	$20,664	$3,137	$238,504	$220,977	32.11%	29.75%
BLAINE	BEAR PAW ELEM	28	$58,533	$74,083	$0	$74,083	$0	$6,101	$0	$0	$74,083	$74,083	114.62%	114.62%
BLAINE	CHINOOK ELEM	323	$889,910	$680,891	$37,731	$718,622	$171,288	$113,677	$0	$0	$718,622	$718,622	71.61%	71.61%
BLAINE	CHINOOK H S	188	$746,024	$573,906	$29,487	$603,393	$142,631	$80,796	$0	$0	$603,393	$603,393	72.98%	72.98%
BLAINE	CLEVELAND ELEM	14	$40,954	$49,389	$0	$49,389	$0	$3,930	$0	$0	$49,389	$49,389	110.04%	110.04%
BLAINE	COW ISLAND TRAIL ELEM	5	$18,829	$23,704	$0	$23,704	$0	$1,783	$0	$0	$23,704	$23,704	114.99%	114.99%
BLAINE	HARLEM ELEM	412	$1,545,328	$845,355	$47,010	$892,365	$652,964	$165,440	$265,228	$69,637	$1,157,593	$962,002	67.67%	56.23%
BLAINE	HARLEM H S	142	$876,025	$469,463	$21,501	$490,964	$385,062	$73,995	$33,905	$7,523	$524,869	$498,487	55.25%	52.47%

Exhibit # 1
7/7/89 HB 28

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE AND RECAPTURE BASED ON FOUNDATION AMOUNT

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28 7-6.WK1
07/06/89
03:52 PM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
141% = BEGINNING RECAPTURE LEVEL
120% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL	
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	ADDITIONAL RESOURCES NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV
BLAINE	HAYS-LODGE POLE ELEM	154	$956,236	$379,330	$28,050	$407,380	$548,856	$90,308	$162,165	$38,635	$569,545	$446,015	54.42%	42.62%
BLAINE	HAYS-LODGE POLE H S	63	$681,847	$301,271	$18,120	$319,391	$362,456	$67,904	$122,895	$20,927	$442,287	$340,318	58.99%	45.39%
BLAINE	LLOYD ELEM	10	$19,773	$24,694	$0	$24,694	$0	$2,057	$0	$0	$24,694	$24,694	113.12%	113.12%
BLAINE	N HARLEM COLONY ELEM	8	$32,579	$23,704	$13,908	$37,612	$0	$3,127	$910	$910	$38,522	$38,522	107.89%	107.89%
BLAINE	TURNER ELEM	78	$274,626	$205,269	$3,598	$208,867	$65,759	$33,610	$0	$0	$208,867	$208,867	67.76%	67.76%
BLAINE	TURNER H S	33	$275,738	$190,354	$0	$190,354	$85,384	$24,286	$0	$0	$190,354	$190,354	63.45%	63.45%
BLAINE	ZURICH ELEM	64	$112,902	$143,990	$8,962	$152,952	$0	$12,617	$0	$0	$152,952	$152,952	121.86%	121.86%
BROADWATER	BROADWATER CO HS	242	$723,474	$691,406	$34,172	$725,578	$0	$75,544	$0	$0	$725,578	$725,578	90.81%	90.81%
BROADWATER	CROW CREEK EL	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	0.00%
BROADWATER	TOSTON ELEM	11	$40,017	$25,685	$6,995	$32,680	$7,337	$3,952	$0	$0	$32,680	$32,680	74.33%	74.33%
BROADWATER	TOWNSEND ELEM	490	$904,667	$1,004,595	$58,194	$1,062,789	$0	$112,743	$0	$0	$1,062,789	$1,062,789	104.46%	104.46%
CARBON	BELFRY ELEM	110	$435,383	$276,403	$11,320	$287,723	$147,660	$45,316	$0	$0	$287,723	$287,723	59.86%	59.86%
CARBON	BELFRY H S	46	$336,704	$245,703	$0	$245,703	$91,001	$35,208	$0	$0	$245,703	$245,703	66.06%	66.06%
CARBON	BOYD ELEM	18	$47,875	$52,081	$0	$52,081	$0	$5,157	$0	$0	$52,081	$52,081	98.21%	98.21%
CARBON	BRIDGER ELEM	157	$543,988	$377,301	$28,407	$405,708	$138,280	$68,775	$0	$0	$405,708	$405,708	66.21%	66.21%
CARBON	BRIDGER H S	80	$510,156	$337,824	$20,455	$358,279	$151,877	$51,757	$0	$0	$358,279	$358,279	63.76%	63.76%
CARBON	EDGAR ELEM	22	$81,044	$54,562	$0	$54,562	$26,482	$3,760	$0	$0	$54,562	$54,562	64.34%	64.34%
CARBON	FROMBERG ELEM	119	$302,162	$299,746	$9,092	$308,838	$0	$40,112	$17,242	$17,242	$326,081	$326,081	95.27%	95.27%
CARBON	FROMBERG H S	64	$319,787	$303,948	$0	$303,948	$15,839	$34,297	$18,103	$11,555	$322,051	$315,503	90.95%	89.10%
CARBON	JACKSON ELEM	19	$41,450	$52,701	$0	$52,701	$0	$3,757	$1,979	$1,979	$54,680	$54,680	120.96%	120.96%
CARBON	JOLIET ELEM	249	$538,343	$549,313	$29,334	$578,646	$0	$63,590	$42,250	$42,250	$620,896	$620,896	103.15%	103.15%
CARBON	JOLIET H S	89	$435,123	$349,477	$0	$349,477	$85,646	$47,585	$40,520	$19,197	$389,998	$368,675	80.79%	76.38%
CARBON	LUTHER ELEM	20	$37,795	$53,321	$0	$53,321	$0	$3,373	$0	$0	$53,321	$53,321	129.52%	129.52%
CARBON	RED LODGE ELEM	372	$850,846	$768,983	$29,924	$798,907	$51,939	$100,097	$47,753	$31,633	$846,660	$830,540	89.03%	87.34%
CARBON	RED LODGE H S	143	$626,292	$471,981	$33,049	$505,030	$121,262	$65,815	$3,622	$1,231	$508,652	$506,261	73.49%	73.15%
CARBON	ROBERTS ELEM	83	$238,837	$222,516	$7,212	$229,728	$9,110	$32,485	$10,933	$7,806	$240,661	$237,534	88.70%	87.55%
CARBON	ROBERTS H S	50	$203,341	$260,489	$0	$260,489	$0	$24,262	$11,590	$11,590	$272,079	$272,079	119.54%	119.54%

Exhibit # 1
7/7/89 HB 28

****

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE
AND RECAPTURE BASED ON FOUNDATION AMOUNT

****

****

USES ORIGINAL OPI DATABASE TAX BASE
AND TRANSPORTATION NOT INCLUDED

****

HB28 7-6.WK1
07/06/89
03:52 PM

APPENDIX 1

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)				FY '91 GENERAL FUND			FY '91 RET		HB 28 AMENDED				
	141% = BEGINNING RECAPTURE LEVEL												PERCENT OF '88 ACTUAL	
	120% = AVERAGE '88 ACTUALS						ADDITIONAL		STATE COST	STATE COST	STATE SUPPORT	STATE SUPPORT		
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	RESOURCES NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	TO GUAR ALL MILLS ->ALL BY LEVY	TO GUAR ALL MILLS ->OTHER REV	ASSUMING ALL FUNDED BY MILLS	ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV
CARTER	ALBION ELEM	10	$23,190	$24,694	$2,375	$27,070	$0	$1,441	$0	$0	$27,070	$27,070	109.90%	109.90%
CARTER	ALZADA ELEM	11	$23,005	$25,685	$0	$25,685	$0	$2,269	$0	$0	$25,685	$25,685	101.63%	101.63%
CARTER	CARTER CO H S	72	$419,504	$322,992	$17,861	$340,853	$78,651	$40,000	$0	$0	$340,853	$340,853	74.18%	74.18%
CARTER	EKALAKA ELEM	95	$366,303	$239,044	$17,166	$256,211	$110,092	$46,304	$0	$0	$256,211	$256,211	62.10%	62.10%
CARTER	HAMMOND-BOX ELDER EL	15	$41,311	$49,389	$0	$49,389	$0	$4,046	$0	$0	$49,389	$49,389	108.89%	108.89%
CARTER	JOHNSTON ELEM	5	$19,301	$23,704	$0	$23,704	$0	$2,249	$0	$0	$23,704	$23,704	109.99%	109.99%
CARTER	PINE HILL-PLAINVW EL	17	$37,086	$49,389	$0	$49,389	$0	$3,897	$0	$0	$49,389	$49,389	120.51%	120.51%
CARTER	RIDGE ELEM	6	$21,053	$23,704	$0	$23,704	$0	$2,087	$0	$0	$23,704	$23,704	102.43%	102.43%
CASCADE	BELT ELEM	230	$627,520	$506,844	$43,111	$549,955	$77,565	$71,018	$0	$0	$549,955	$549,955	78.73%	78.73%
CASCADE	BELT H S	109	$529,292	$380,176	$45,674	$425,850	$103,441	$59,405	$40,199	$27,837	$466,050	$453,688	79.17%	77.07%
CASCADE	CASCADE ELEM	189	$523,032	$436,211	$21,230	$457,442	$65,590	$64,913	$15,466	$7,245	$472,908	$464,687	80.43%	79.04%
CASCADE	CASCADE H S	156	$618,915	$503,718	$59,262	$562,980	$55,935	$76,942	$45,157	$24,161	$608,137	$587,141	87.39%	84.38%
CASCADE	CENTERVILLE EL	231	$515,762	$508,345	$73,673	$582,018	$0	$55,155	$45,182	$45,182	$627,200	$627,200	109.86%	109.86%
CASCADE	CENTERVILLE H S	99	$353,374	$356,174	$0	$356,174	$0	$44,424	$26,069	$26,069	$382,243	$382,243	96.09%	96.09%
CASCADE	DEEP CREEK ELEM	15	$33,713	$39,845	$1,852	$41,697	$0	$3,528	$0	$0	$41,697	$41,697	111.97%	111.97%
CASCADE	GREAT FALLS EL	8295	$21,320,807	$16,944,745	$1,441,203	$18,385,948	$2,934,859	$2,517,876	$2,835,445	$1,952,490	$21,221,393	$20,338,438	89.02%	85.32%
CASCADE	GREAT FALLS H S	3612	$12,221,011	$9,073,982	$1,203,062	$10,277,044	$1,943,967	$1,444,843	$1,745,721	$1,017,634	$12,022,765	$11,294,678	87.98%	82.65%
CASCADE	SIMMS H S	173	$693,084	$542,410	$43,487	$585,897	$107,187	$86,475	$102,176	$50,916	$688,073	$636,813	88.26%	81.69%
CASCADE	SUN RIVER VALLEY ELM	242	$724,958	$637,259	$75,427	$712,686	$12,272	$98,684	$49,404	$42,377	$762,090	$755,064	92.53%	91.67%
CASCADE	ULM ELEM	100	$259,345	$253,743	$26,844	$280,587	$0	$32,676	$19,665	$19,665	$300,251	$300,251	102.82%	102.82%
CASCADE	VAUGHN ELEM	172	$416,646	$399,763	$38,867	$438,630	$0	$54,257	$31,651	$31,651	$470,281	$470,281	99.87%	99.87%
CHOUTEAU	BENTON LAKE EL	11	$38,121	$25,685	$257	$25,942	$12,179	$2,616	$0	$0	$25,942	$25,942	63.68%	63.68%
CHOUTEAU	BIG SANDY ELEM	211	$624,890	$468,927	$12,199	$481,126	$143,765	$77,301	$0	$0	$481,126	$481,126	68.52%	68.52%
CHOUTEAU	BIG SANDY H S	113	$594,754	$391,638	$46,079	$437,717	$157,037	$60,729	$0	$0	$437,717	$437,717	66.78%	66.78%
CHOUTEAU	CARTER ELEM	4	$36,553	$11,852	$4,850	$16,702	$19,851	$3,291	$0	$0	$16,702	$16,702	41.92%	41.92%
CHOUTEAU	FT BENTON ELEM	347	$1,139,672	$731,702	$111,417	$843,119	$296,553	$59,927	$26,623	$14,457	$869,742	$857,576	72.50%	71.49%
CHOUTEAU	FT BENTON H S	151	$889,470	$491,732	$0	$491,732	$397,738	$46,208	$0	$0	$491,732	$491,732	52.55%	52.55%

Exhibit # 1
7/7/89 HB 28

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE AND RECAPTURE BASED ON FOUNDATION AMOUNT

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28 7-6.WK1
07/06/89
03:52 PM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)			FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL	
	141% = BEGINNING RECAPTURE LEVEL													
	120% = AVERAGE '88 ACTUALS													
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	ADDITIONAL RESOURCES NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV
HOUTEAU	GERALDINE ELEM	101	$428,149	$251,136	$41,459	$292,595	$135,554	$50,820	$0	$0	$292,595	$292,595	61.09%	61.09%
HOUTEAU	GERALDINE H S	54	$391,150	$274,222	$0	$274,222	$116,928	$43,288	$0	$0	$274,222	$274,222	63.12%	63.12%
HOUTEAU	HIGHWOOD ELEM	96	$385,172	$240,395	$25,656	$266,051	$119,121	$42,270	$0	$0	$266,051	$266,051	62.24%	62.24%
HOUTEAU	HIGHWOOD H S	35	$276,412	$199,588	$0	$199,588	$76,825	$25,948	$0	$0	$199,588	$199,588	66.01%	66.01%
HOUTEAU	KNEES ELEM	13	$36,147	$27,667	$232	$27,898	$8,249	$3,597	$0	$0	$27,898	$27,898	70.19%	70.19%
HOUTEAU	LOMA ELEM	7	$50,156	$11,852	$516	$12,368	$37,789	$1,644	$0	$0	$12,368	$12,368	23.88%	23.88%
HOUTEAU	WARRICK ELEM	3	$23,755	$23,704	$1,852	$25,556	$0	$1,498	$0	$0	$25,556	$25,556	101.20%	101.20%
USTER	COTTONWOOD EL	20	$42,916	$49,389	$0	$49,389	$0	$4,374	$417	$417	$49,806	$49,806	105.32%	105.32%
USTER	CUSTER CO H S	729	$2,341,790	$1,831,377	$151,232	$1,982,608	$359,181	$252,879	$319,009	$236,608	$2,301,617	$2,219,216	88.71%	85.53%
USTER	GARLAND ELEM	12	$21,882	$26,676	$3,293	$29,969	$0	$2,320	$358	$358	$30,327	$30,327	125.31%	125.31%
USTER	HKT-BASIN SPR CRK EL	10	$38,494	$47,408	$0	$47,408	$0	$3,968	$0	$0	$47,408	$47,408	111.65%	111.65%
USTER	KINSEY ELEM	50	$103,882	$114,056	$4,613	$118,669	$0	$9,395	$3,970	$3,970	$122,639	$122,639	108.26%	108.26%
USTER	KIRCHER ELEM	59	$127,385	$133,400	$18,304	$151,704	$0	$12,759	$0	$0	$151,704	$151,704	108.25%	108.25%
USTER	MILES CITY ELEM	1326	$3,526,679	$2,719,755	$337,610	$3,057,365	$469,314	$419,886	$548,344	$438,535	$3,605,709	$3,495,900	91.36%	88.58%
USTER	MOON CREEK EL	9	$21,636	$23,704	$0	$23,704	$0	$1,822	$0	$0	$23,704	$23,704	101.05%	101.05%
USTER	S H-FOSTER CRK ELEM	7	$21,267	$23,704	$0	$23,704	$0	$1,986	$0	$0	$23,704	$23,704	101.94%	101.94%
JSTER	S Y ELEM	12	$23,080	$26,676	$0	$26,676	$0	$2,169	$0	$0	$26,676	$26,676	105.65%	105.65%
JSTER	TRAIL CREEK EL	3	$20,942	$23,704	$0	$23,704	$0	$1,975	$0	$0	$23,704	$23,704	103.43%	103.43%
JSTER	TWIN BUTTES EL	9	$22,199	$23,704	$3,732	$27,436	$0	$2,350	$0	$0	$27,436	$27,436	111.76%	111.76%
JSTER	WHITNEY CRK EL	9	$20,266	$23,704	$2,195	$25,899	$0	$2,008	$0	$0	$25,899	$25,899	116.27%	116.27%
NIELS	FLAXVILLE ELEM	57	$238,680	$168,649	$20,037	$188,685	$49,995	$28,458	$0	$0	$188,685	$188,685	70.63%	70.63%
NIELS	FLAXVILLE H S	27	$190,880	$161,074	$0	$161,074	$29,806	$20,990	$0	$0	$161,074	$161,074	76.02%	76.02%
NIELS	PEERLESS ELEM	51	$241,486	$158,444	$18,788	$177,232	$64,254	$30,385	$0	$0	$177,232	$177,232	65.19%	65.19%
NIELS	PEERLESS H S	29	$173,594	$171,097	$0	$171,097	$2,497	$19,546	$0	$0	$171,097	$171,097	88.59%	88.59%
NIELS	SCOBEY ELEM	227	$651,894	$497,508	$31,077	$528,585	$123,309	$78,958	$27,634	$11,447	$556,218	$540,032	76.11%	73.89%
NIELS	SCOBEY H S	101	$580,903	$356,724	$23,725	$380,449	$200,454	$72,290	$31,134	$14,251	$411,583	$394,700	63.01%	60.43%
WSON	BLOOMFIELD ELEM	24	$53,198	$55,803	$0	$55,803	$0	$4,880	$0	$0	$55,803	$55,803	96.08%	96.08%

Exhibit # 1
7/7/89 HB 28

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE AND RECAPTURE BASED ON FOUNDATION AMOUNT

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28 7-6.WK1
07/06/89
03:52 PM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)			FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED					
	141% = BEGINNING RECAPTURE LEVEL												PERCENT OF '88 ACTUAL	
	120% = AVERAGE '88 ACTUALS													
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	ADDITIONAL RESOURCES NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV
DAWSON	DAWSON CO H S	572	$2,353,908	$1,446,165	$108,070	$1,554,235	$799,673	$228,364	$163,650	$70,726	$1,717,885	$1,624,962	66.53%	62.93%
DAWSON	DEER CREEK ELEM	37	$87,051	$63,868	$0	$63,868	$23,183	$7,880	$0	$0	$63,868	$63,868	67.28%	67.28%
DAWSON	GLENDIVE ELEM	1215	$3,028,654	$2,493,240	$297,962	$2,791,202	$237,452	$371,332	$232,070	$142,907	$3,023,272	$2,934,108	88.92%	86.30%
DAWSON	LINDSAY ELEM	23	$47,559	$55,183	$0	$55,183	$0	$4,658	$0	$0	$55,183	$55,183	105.68%	105.68%
DAWSON	RICKEY ELEM	82	$357,485	$223,033	$4,870	$227,903	$129,582	$42,967	$0	$0	$227,903	$227,903	56.91%	56.91%
DAWSON	RICHEY H S	47	$361,197	$249,498	$0	$249,498	$111,699	$37,852	$0	$0	$249,498	$249,498	62.52%	62.52%
DAWSON	UPPER CRACKERBOX/AMO	5	$22,939	$23,704	$0	$23,704	$0	$2,518	$0	$0	$23,704	$23,704	93.11%	93.11%
DEER LODGE	ANACONDA ELEM	1114	$2,738,786	$2,302,554	$365,810	$2,668,364	$70,423	$307,713	$225,873	$183,800	$2,894,237	$2,852,164	95.00%	93.62%
DEER LODGE	ANACONDA H S	578	$1,815,535	$1,459,411	$236,657	$1,696,068	$119,467	$187,352	$202,192	$123,462	$1,898,261	$1,819,530	94.78%	90.85%
FALLON	BAKER ELEM	425	$1,526,850	$866,932	$83,511	$950,444	$576,406	$172,502	$0	$0	$950,444	$950,444	55.93%	55.93%
FALLON	BAKER H S	200	$1,394,549	$597,318	$44,704	$642,022	$752,527	$125,259	$0	$0	$642,022	$642,022	42.24%	42.24%
FALLON	FERTILE PRAIRIE EL	6	$26,183	$11,852	$0	$11,852	$14,331	$2,841	$0	$0	$11,852	$11,852	40.83%	40.83%
FALLON	PLEVNA ELEM	98	$369,884	$213,041	$11,616	$224,657	$145,227	$43,576	$0	$0	$224,657	$224,657	54.34%	54.34%
FALLON	PLEVNA H S	32	$282,473	$185,638	$0	$185,638	$96,835	$27,875	$0	$0	$185,638	$185,638	59.82%	59.82%
FERGUS	AYERS ELEM	4	$22,341	$23,704	$0	$23,704	$0	$1,915	$0	$0	$23,704	$23,704	97.72%	97.72%
FERGUS	BROOKS ELEM	12	$39,559	$26,676	$5,582	$32,258	$7,302	$3,513	$0	$0	$32,258	$32,258	74.89%	74.89%
FERGUS	COTTONWOOD ELEM	7	$18,751	$23,704	$0	$23,704	$0	$2,061	$464	$464	$24,168	$24,168	116.13%	116.13%
FERGUS	DEERFIELD ELEM	16	$33,744	$40,835	$0	$40,835	$0	$2,741	$2,232	$2,232	$43,067	$43,067	118.04%	118.04%
FERGUS	DENTON ELEM	125	$353,722	$300,800	$12,225	$313,025	$40,697	$40,806	$0	$0	$313,025	$313,025	79.34%	79.34%
FERGUS	DENTON H S	43	$288,859	$233,923	$0	$233,923	$54,936	$28,988	$0	$0	$233,923	$233,923	73.60%	73.60%
FERGUS	FERGUS H S	493	$1,288,550	$1,268,033	$0	$1,268,033	$20,517	$139,603	$113,871	$103,350	$1,381,904	$1,371,383	96.76%	96.02%
FERGUS	GRASS RANGE EL	81	$218,323	$208,031	$3,764	$211,794	$6,528	$27,591	$4,733	$3,851	$216,528	$215,645	88.05%	87.69%
FERGUS	GRASS RANGE H S	29	$205,991	$171,097	$0	$171,097	$34,894	$23,468	$0	$0	$171,097	$171,097	74.57%	74.57%
FERGUS	HILGER ELEM	0	$26,592	$0	$0	$0	$0	$1,953	$0	$0	$0	$0	0.00%	0.00%
FERGUS	KING COLONY EL	4	$20,346	$23,704	$0	$23,704	$0	$2,026	$0	$0	$23,704	$23,704	105.95%	105.95%
FERGUS	LEWISTOWN ELEM	1017	$2,678,035	$2,083,850	$326,226	$2,410,076	$267,959	$355,823	$364,244	$280,093	$2,774,320	$2,690,170	91.45%	88.67%
FERGUS	MAIDEN ELEM	10	$28,181	$24,694	$0	$24,694	$3,487	$2,404	$0	$0	$24,694	$24,694	80.74%	80.74%

Exhibit # 1
7/7/89 HB 28

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE AND RECAPTURE BASED ON FOUNDATION AMOUNT

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28 7-6.WK1
07/06/89
03:52 PM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
141% = BEGINNING RECAPTURE LEVEL
120% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL	
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	ADDITIONAL RESOURCES NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV
FERGUS	MOORE ELEM	88	$312,233	$238,188	$14,222	$252,410	$59,823	$36,387	$0	$0	$252,410	$252,410	72.40%	72.40%
FERGUS	MOORE H S	38	$254,167	$212,945	$0	$212,945	$41,222	$29,043	$0	$0	$212,945	$212,945	75.19%	75.19%
FERGUS	ROY ELEM	41	$167,186	$119,084	$6,459	$125,543	$41,644	$20,590	$0	$0	$125,543	$125,543	66.86%	66.86%
FERGUS	ROY H S	14	$188,779	$144,762	$0	$144,762	$44,017	$19,238	$0	$0	$144,762	$144,762	69.59%	69.59%
FERGUS	SPRING CRK COLONY EL	2	$20,140	$23,704	$0	$23,704	$0	$1,877	$0	$0	$23,704	$23,704	107.66%	107.66%
FERGUS	WINIFRED ELEM	96	$255,180	$244,896	$4,341	$249,237	$5,943	$28,931	$0	$0	$249,237	$249,237	87.73%	87.73%
FERGUS	WINIFRED H S	26	$219,695	$155,963	$0	$155,963	$63,731	$22,551	$0	$0	$155,963	$155,963	64.38%	64.38%
FLATHEAD	BATAVIA ELEM	79	$160,935	$175,091	$18,019	$193,109	$0	$19,009	$13,576	$13,576	$206,686	$206,686	114.86%	114.86%
FLATHEAD	BIGFORK ELEM	494	$1,107,046	$922,931	$59,484	$982,415	$124,631	$128,503	$57,318	$30,216	$1,039,733	$1,012,631	84.15%	81.96%
FLATHEAD	BIGFORK H S	282	$953,435	$771,564	$25,416	$796,980	$156,456	$95,189	$59,598	$55,042	$856,577	$852,022	81.69%	81.25%
FLATHEAD	BOORMAN ELEM	47	$97,858	$107,528	$0	$107,528	$0	$4,643	$9,538	$9,538	$117,066	$117,066	114.21%	114.21%
FLATHEAD	CAYUSE PRAIRIE ELEM	198	$367,264	$446,992	$24,751	$471,743	$0	$36,648	$38,981	$38,981	$510,725	$510,725	126.44%	126.44%
FLATHEAD	COLUMBIA FALLS ELEM	1435	$3,561,866	$3,028,869	$217,780	$3,246,649	$315,217	$417,859	$236,371	$132,720	$3,483,020	$3,379,368	87.52%	84.91%
FLATHEAD	COLUMBIA FALLS H S	693	$2,159,439	$1,740,938	$94,579	$1,835,517	$323,922	$258,900	$192,266	$84,206	$2,027,783	$1,919,723	83.85%	79.38%
FLATHEAD	CRESTON ELEM	49	$120,701	$111,885	$21,626	$133,511	$0	$10,899	$1,716	$1,716	$135,227	$135,227	102.76%	102.76%
FLATHEAD	DEER PARK ELEM	99	$243,033	$244,478	$19,688	$264,166	$0	$14,114	$20,181	$20,181	$284,347	$284,347	110.58%	110.58%
FLATHEAD	EVERGREEN ELEM	774	$1,662,997	$1,586,392	$195,167	$1,781,559	$0	$205,626	$150,690	$150,690	$1,932,249	$1,932,249	103.40%	103.40%
FLATHEAD	FAIR-MONT-EGAN ELEM	120	$239,102	$257,278	$19,534	$276,812	$0	$27,654	$16,840	$16,840	$293,652	$293,652	110.08%	110.08%
FLATHEAD	FLATHEAD H S	2084	$6,479,833	$5,235,376	$240,800	$5,476,176	$1,003,657	$798,439	$882,061	$670,911	$6,358,237	$6,147,087	87.36%	84.46%
FLATHEAD	HELENA FLATS EL	185	$399,242	$421,696	$19,007	$440,704	$0	$31,362	$38,136	$38,136	$478,840	$478,840	111.20%	111.20%
FLATHEAD	KALISPELL ELEM	2285	$5,695,112	$4,733,434	$653,037	$5,386,471	$308,641	$775,223	$409,896	$276,913	$5,796,367	$5,663,385	89.58%	87.53%
FLATHEAD	KILA ELEM	78	$226,268	$172,341	$15,689	$188,030	$38,238	$23,370	$9,041	$8,888	$197,070	$196,917	78.94%	78.88%
FLATHEAD	MARION ELEM	92	$257,374	$246,328	$22,234	$268,561	$0	$14,689	$3,192	$3,192	$271,754	$271,754	99.89%	99.89%
FLATHEAD	MOUNTAIN BROOK ELEM	39	$101,220	$65,109	$0	$65,109	$36,111	$5,973	$17,127	$16,540	$82,236	$81,649	76.72%	76.17%
FLATHEAD	OLNEY-BISSELL ELEM	85	$249,190	$203,744	$21,131	$224,875	$24,315	$26,856	$6,917	$3,429	$231,792	$228,304	83.97%	82.71%
FLATHEAD	PLEASANT VALLEY ELEM	16	$43,392	$40,835	$0	$40,835	$2,556	$3,530	$0	$0	$40,835	$40,835	87.03%	87.03%
FLATHEAD	SOMERS ELEM	284	$624,885	$678,545	$36,640	$715,185	$0	$80,095	$0	$0	$715,185	$715,185	101.45%	101.45%

Exhibit # 1
7/7/89 HB 28

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE AND RECAPTURE BASED ON FOUNDATION AMOUNT

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28 7-6.WK1
07/06/89
03:52 PM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
141% = BEGINNING RECAPTURE LEVEL
120% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					FY '91 GENERAL FUND			FY '91 RET		HB 28 AMENDED			PERCENT OF '88 ACTUAL	
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	ADDITIONAL RESOURCES NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV
FLATHEAD	SWAN RIVER EL	128	$308,716	$310,116	$22,703	$332,819	$0	$35,077	$15,384	$15,384	$348,203	$348,203	101.28%	101.28%
FLATHEAD	WEST GLACIER ELEM	53	$148,682	$120,545	$0	$120,545	$28,137	$12,501	$0	$0	$120,545	$120,545	74.79%	74.79%
FLATHEAD	WEST VALLEY EL	205	$384,711	$449,488	$33,940	$483,428	$0	$49,078	$34,601	$34,601	$518,029	$518,029	119.42%	119.42%
FLATHEAD	WHITEFISH ELEM	1103	$2,507,491	$2,257,671	$144,188	$2,401,859	$105,632	$285,145	$132,197	$98,618	$2,534,056	$2,500,477	90.74%	89.54%
FLATHEAD	WHITEFISH H S	566	$1,742,466	$1,432,879	$82,196	$1,515,075	$227,392	$167,893	$166,403	$125,601	$1,681,477	$1,640,676	88.02%	85.88%
GALLATIN	AMSTERDAM ELEM	65	$113,693	$146,095	$0	$146,095	$0	$9,549	$0	$0	$146,095	$146,095	118.54%	118.54%
GALLATIN	ANDERSON ELEM	97	$213,436	$234,405	$17,880	$252,285	$0	$25,858	$15,285	$15,285	$267,570	$267,570	111.82%	111.82%
GALLATIN	BELGRADE ELEM	1082	$2,281,056	$2,201,346	$205,261	$2,406,606	$0	$291,299	$185,443	$185,443	$2,592,050	$2,592,050	100.77%	100.77%
GALLATIN	BELGRADE H S	415	$1,276,563	$1,085,364	$94,215	$1,179,580	$96,983	$139,291	$126,539	$79,818	$1,306,118	$1,259,398	92.25%	88.95%
GALLATIN	BOZEMAN ELEM	2736	$7,171,497	$5,580,945	$596,391	$6,177,337	$994,161	$890,380	$578,147	$423,769	$6,755,484	$6,601,106	83.80%	81.88%
GALLATIN	BOZEMAN H S	1337	$4,511,730	$3,358,780	$146,687	$3,505,467	$1,006,263	$536,740	$386,824	$351,337	$3,892,292	$3,856,804	77.10%	76.40%
GALLATIN	COTTONWOOD EL	16	$26,403	$30,639	$0	$30,639	$0	$2,795	$1,936	$1,936	$32,574	$32,574	111.56%	111.56%
GALLATIN	GALLATIN GTWY ELEM	124	$322,521	$287,662	$14,722	$302,383	$20,137	$36,646	$20,210	$13,195	$322,593	$315,578	89.82%	87.86%
GALLATIN	LA MOTTE ELEM	61	$108,693	$137,650	$0	$137,650	$0	$7,095	$8,434	$8,434	$146,084	$146,084	126.17%	126.17%
GALLATIN	LOGAN ELEM	0	$34,962	$0	$0	$0	$0	$3,720	$0	$0	$0	$0	0.00%	0.00%
GALLATIN	MALMBORG ELEM	10	$24,790	$24,694	$0	$24,694	$96	$2,448	$0	$0	$24,694	$24,694	90.66%	90.66%
GALLATIN	MANHATTAN ELEM	331	$691,411	$696,609	$89,019	$785,628	$0	$85,259	$66,883	$66,883	$852,511	$852,511	109.76%	109.76%
GALLATIN	MANHATTAN H S	160	$614,486	$513,108	$0	$513,108	$101,378	$69,222	$62,586	$53,772	$575,694	$566,880	84.20%	82.91%
GALLATIN	MONFORTON EL	178	$464,497	$401,727	$42,920	$444,647	$19,850	$55,203	$39,028	$28,591	$483,675	$473,238	93.07%	91.06%
GALLATIN	OPHIR ELEM	32	$94,066	$60,766	$0	$60,766	$33,300	$10,407	$0	$0	$60,766	$60,766	58.16%	58.16%
GALLATIN	PASS CREEK ELEM	13	$23,547	$27,667	$0	$27,667	$0	$2,294	$0	$0	$27,667	$27,667	107.06%	107.06%
GALLATIN	SPRINGHILL EL	9	$22,871	$23,704	$0	$23,704	$0	$2,700	$0	$0	$23,704	$23,704	92.70%	92.70%
GALLATIN	THREE FORKS EL	244	$655,061	$542,314	$52,079	$594,393	$60,668	$74,189	$0	$0	$594,393	$594,393	81.51%	81.51%
GALLATIN	THREE FORKS H S	135	$527,763	$451,526	$0	$451,526	$76,237	$49,717	$8,372	$7,555	$459,898	$459,081	79.64%	79.50%
GALLATIN	W YELLOWSTONE ELEM	144	$550,910	$340,601	$38,190	$378,792	$172,118	$64,634	$0	$0	$378,792	$378,792	61.54%	61.54%
GALLATIN	W YELLOWSTONE H S	73	$444,014	$325,076	$0	$325,076	$118,938	$42,383	$0	$0	$325,076	$325,076	66.83%	66.83%
GALLATIN	WILLOW CREEK EL	33	$131,793	$61,387	$9,203	$70,590	$61,203	$16,789	$0	$0	$70,590	$70,590	47.51%	47.51%

Exhibit # 1
7/7/89 HB 28

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE AND RECAPTURE BASED ON FOUNDATION AMOUNT

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28 7-6.WK1
07/06/89
03:52 PM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
141% = BEGINNING RECAPTURE LEVEL
120% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL	
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	ADDITIONAL RESOURCES NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV
GALLATIN	WILLOW CREEK HS	22	$154,522	$144,762	$0	$144,762	$9,760	$17,886	$2,294	$1,087	$147,057	$145,849	85.30%	84.60%
GARFIELD	BENZIEN ELEM	8	$19,694	$23,704	$0	$23,704	$0	$2,117	$0	$0	$23,704	$23,704	108.68%	108.68%
GARFIELD	BIG DRY CREEK ELEM	13	$24,715	$27,667	$0	$27,667	$0	$1,000	$0	$0	$27,667	$27,667	107.59%	107.59%
GARFIELD	BLACKFOOT ELEM	9	$27,680	$23,704	$0	$23,704	$3,976	$428	$0	$0	$23,704	$23,704	84.33%	84.33%
GARFIELD	CAT CREEK ELEM	3	$17,628	$23,704	$0	$23,704	$0	$940	$0	$0	$23,704	$23,704	127.66%	127.66%
GARFIELD	COHAGEN ELEM	24	$41,482	$55,803	$0	$55,803	$0	$3,685	$0	$0	$55,803	$55,803	123.55%	123.55%
GARFIELD	FLAT CREEK ELEM	4	$21,795	$23,704	$0	$23,704	$0	$2,070	$0	$0	$23,704	$23,704	99.33%	99.33%
GARFIELD	GARFIELD CO H S	90	$415,200	$350,443	$28,257	$378,700	$36,500	$44,766	$0	$0	$378,700	$378,700	82.33%	82.33%
GARFIELD	JORDAN ELEM	160	$378,139	$365,928	$31,034	$396,963	$0	$46,996	$13,741	$13,741	$410,703	$410,703	96.61%	96.61%
GARFIELD	KESTER ELEM	2	$17,614	$23,704	$0	$23,704	$0	$1,502	$0	$0	$23,704	$23,704	123.99%	123.99%
GARFIELD	PINE GROVE ELEM	9	$20,735	$23,704	$0	$23,704	$0	$2,074	$450	$450	$24,154	$24,154	105.90%	105.90%
GARFIELD	ROSS ELEM	4	$24,782	$23,704	$4,288	$27,992	$0	$2,221	$2	$2	$27,994	$27,994	103.67%	103.67%
GARFIELD	SAND SPRINGS EL	3	$19,005	$23,704	$0	$23,704	$0	$1,824	$0	$0	$23,704	$23,704	113.80%	113.80%
GARFIELD	SUTHRLND-COULEE ELEM	7	$43,895	$47,408	$0	$47,408	$0	$3,851	$0	$0	$47,408	$47,408	99.29%	99.29%
GARFIELD	VAN NORMAN ELEM	5	$30,769	$23,704	$0	$23,704	$7,065	$2,410	$0	$0	$23,704	$23,704	71.44%	71.44%
GLACIER	BROWNING ELEM	1360	$5,016,376	$2,829,437	$329,257	$3,158,694	$1,857,681	$592,522	$962,500	$383,500	$4,121,194	$3,542,194	73.48%	63.15%
GLACIER	BROWNING H S	436	$1,971,235	$1,135,208	$110,365	$1,245,573	$725,662	$197,899	$293,081	$103,029	$1,538,654	$1,348,602	70.93%	62.17%
GLACIER	CUT BANK ELEM	701	$1,945,199	$1,428,576	$183,750	$1,612,326	$332,873	$247,278	$0	$0	$1,612,326	$1,612,326	73.54%	73.54%
GLACIER	CUT BANK H S	290	$1,317,754	$786,434	$22,278	$808,711	$509,043	$144,790	$0	$0	$808,711	$808,711	55.29%	55.29%
GLACIER	E GLACIER PARK ELEM	44	$176,930	$100,959	$11,510	$112,470	$64,461	$18,226	$0	$0	$112,470	$112,470	57.63%	57.63%
GLACIER	SEVILLE ELEM	28	$46,178	$58,285	$579	$58,864	$0	$5,224	$8,332	$8,332	$67,196	$67,196	130.73%	130.73%
GOLDEN VALLEY	LAVINA ELEM	55	$200,834	$157,089	$11,843	$168,932	$31,902	$26,434	$0	$0	$168,932	$168,932	74.33%	74.33%
GOLDEN VALLEY	LAVINA H S	24	$166,008	$144,762	$0	$144,762	$21,246	$18,407	$0	$0	$144,762	$144,762	78.50%	78.50%
GOLDEN VALLEY	RYEGATE ELEM	60	$254,399	$176,277	$10,725	$187,002	$67,397	$26,902	$0	$0	$187,002	$187,002	66.48%	66.48%
GOLDEN VALLEY	RYEGATE H S	38	$263,810	$212,945	$0	$212,945	$50,865	$26,405	$0	$0	$212,945	$212,945	73.37%	73.37%
GRANITE	DRUMMOND ELEM	108	$300,445	$258,071	$10,846	$268,917	$31,528	$37,916	$0	$0	$268,917	$268,917	79.48%	79.48%
GRANITE	DRUMMOND H S	89	$320,654	$349,477	$7,188	$356,665	$0	$35,390	$2,237	$2,237	$358,901	$358,901	100.80%	100.80%

Exhibit # 1
7/7/89 HB 28

****
ANALYSIS OF HB28 - 3rd READING--PERMISSIVE
AND RECAPTURE BASED ON FOUNDATION AMOUNT
****

****
USES ORIGINAL OPI DATABASE TAX BASE
AND TRANSPORTATION NOT INCLUDED
****

HB28 7-6.WK1
07/06/89
03:52 PM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
141% = BEGINNING RECAPTURE LEVEL
120% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL	
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	ADDITIONAL RESOURCES NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV
GRANITE	GRANITE H S	100	$474,174	$356,482	$30,033	$386,515	$87,658	$56,611	$30,166	$28,706	$416,682	$415,221	78.50%	78.23%
GRANITE	HALL ELEM	29	$73,998	$58,905	$0	$58,905	$15,093	$4,605	$0	$0	$58,905	$58,905	74.94%	74.94%
GRANITE	PHILIPSBURG EL	199	$558,491	$446,737	$31,956	$478,693	$79,798	$73,200	$12,802	$10,985	$491,495	$489,678	77.81%	77.52%
HILL	BLUE SKY ELEM	108	$439,777	$254,118	$5,693	$259,811	$179,965	$27,435	$0	$0	$259,811	$259,811	55.61%	55.61%
HILL	BLUE SKY HIGH	47	$417,681	$249,498	$0	$249,498	$168,183	$25,463	$0	$0	$249,498	$249,498	56.30%	56.30%
HILL	BOX ELDER ELEM	112	$600,949	$273,657	$25,945	$299,603	$301,346	$64,399	$63,846	$20,374	$363,448	$319,977	54.63%	48.09%
HILL	BOX ELDER H S	69	$578,633	$316,344	$0	$316,344	$262,290	$56,675	$106,456	$21,703	$422,799	$338,046	66.55%	53.21%
HILL	COTTONWOOD ELEM	49	$144,762	$112,226	$7,273	$119,500	$25,263	$12,206	$0	$0	$119,500	$119,500	76.13%	76.13%
HILL	DAVEY ELEM	8	$28,358	$23,704	$2,491	$26,195	$2,164	$2,972	$0	$0	$26,195	$26,195	83.61%	83.61%
HILL	GILDFORD COLONY ELEM	13	$28,676	$27,667	$3,138	$30,805	$0	$1,332	$2,242	$2,242	$33,047	$33,047	110.12%	110.12%
HILL	HAVRE ELEM	1703	$4,180,384	$3,484,855	$356,009	$3,840,864	$339,520	$558,851	$268,890	$173,215	$4,109,754	$4,014,079	86.72%	84.70%
HILL	HAVRE H S	714	$2,323,478	$1,793,694	$161,087	$1,954,781	$368,697	$300,289	$65,370	$39,743	$2,020,151	$1,994,524	76.99%	76.02%
HILL	K-G ELEM	72	$333,573	$267,230	$6,766	$273,996	$59,577	$37,472	$0	$0	$273,996	$273,996	73.84%	73.84%
HILL	K-G HIGH SCHOOL	29	$315,475	$171,097	$0	$171,097	$144,378	$31,069	$0	$0	$171,097	$171,097	49.37%	49.37%
HILL	ROCKY BOY ELEM	299	$1,308,162	$616,963	$60,776	$677,740	$630,422	$148,789	$290,764	$104,564	$968,503	$782,304	66.47%	53.69%
JEFFERSON	BASIN ELEM	12	$49,551	$26,676	$2,211	$28,886	$20,665	$3,351	$0	$0	$28,886	$28,886	54.60%	54.60%
JEFFERSON	BOULDER ELEM	246	$769,307	$536,110	$72,625	$608,736	$160,571	$76,527	$82,154	$78,374	$690,890	$687,110	81.68%	81.23%
JEFFERSON	CARDWELL ELEM	43	$101,690	$98,761	$0	$98,761	$2,929	$11,100	$0	$0	$98,761	$98,761	87.56%	87.56%
JEFFERSON	CLANCY ELEM	356	$851,846	$741,189	$40,574	$781,763	$70,083	$100,288	$30,683	$18,382	$812,447	$800,145	85.33%	84.04%
JEFFERSON	JEFFERSON H S	221	$716,533	$645,448	$0	$645,448	$71,085	$81,615	$0	$0	$645,448	$645,448	80.87%	80.87%
JEFFERSON	MONTANA CITY ELEM	154	$482,656	$355,188	$17,083	$372,271	$110,385	$50,058	$0	$0	$372,271	$372,271	69.88%	69.88%
JEFFERSON	WHITEHALL ELEM	342	$832,708	$712,754	$21,835	$734,589	$98,119	$97,918	$104,598	$91,323	$839,186	$825,911	90.17%	88.75%
JEFFERSON	WHITEHALL H S	213	$705,274	$627,238	$22,945	$650,183	$55,091	$76,049	$10,444	$9,887	$660,627	$660,069	84.55%	84.48%
JUDITH BASIN	GEYSER ELEM	61	$221,671	$184,356	$7,911	$192,267	$29,405	$33,648	$0	$0	$192,267	$192,267	75.30%	75.30%
JUDITH BASIN	GEYSER H S	43	$214,586	$233,923	$0	$233,923	$0	$24,684	$0	$0	$233,923	$233,923	97.77%	97.77%
JUDITH BASIN	HOBSON ELEM	96	$343,863	$244,896	$11,232	$256,128	$87,735	$38,028	$0	$0	$256,128	$256,128	67.07%	67.07%
JUDITH BASIN	HOBSON H S	60	$324,199	$292,847	$0	$292,847	$31,352	$35,217	$0	$0	$292,847	$292,847	81.48%	81.48%

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE AND RECAPTURE BASED ON FOUNDATION AMOUNT

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28 7-6.WK1
07/06/89
03:52 PM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
141% = BEGINNING RECAPTURE LEVEL
120% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL	
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	ADDITIONAL RESOURCES NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV
JUDITH BASIN	RAYNESFORD ELEM	20	$58,231	$53,321	$0	$53,321	$4,909	$7,971	$0	$0	$53,321	$53,321	80.54%	80.54%
JUDITH BASIN	STANFORD ELEM	109	$377,003	$271,868	$10,889	$282,757	$94,245	$24,148	$0	$0	$282,757	$282,757	70.49%	70.49%
JUDITH BASIN	STANFORD H S	52	$345,177	$267,487	$0	$267,487	$77,691	$21,312	$0	$0	$267,487	$267,487	72.99%	72.99%
LAKE	ARLEE ELEM	330	$1,057,659	$696,977	$53,217	$750,194	$307,465	$131,859	$264,621	$75,594	$1,014,815	$825,788	85.31%	69.42%
LAKE	ARLEE H S	150	$535,954	$489,302	$0	$489,302	$46,652	$51,138	$85,757	$47,372	$575,059	$536,674	97.95%	91.41%
LAKE	CHARLO ELEM	190	$483,211	$429,048	$9,688	$438,736	$44,475	$55,446	$67,864	$37,071	$506,600	$475,808	94.05%	88.33%
LAKE	CHARLO H S	78	$369,942	$334,511	$12,795	$347,306	$22,637	$39,352	$26,417	$15,043	$373,723	$362,349	91.31%	88.53%
LAKE	ELMO ELEM	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	0.00%
LAKE	POLSON ELEM	1021	$1,868,362	$2,099,252	$178,628	$2,277,880	$0	$232,520	$44,954	$44,954	$2,322,834	$2,322,834	110.56%	110.56%
LAKE	POLSON H S	420	$1,231,759	$1,097,276	$60,474	$1,157,750	$74,009	$151,535	$0	$0	$1,157,750	$1,157,750	83.70%	83.70%
LAKE	RONAN ELEM	1004	$2,348,176	$2,108,089	$323,601	$2,431,689	$0	$288,183	$210,111	$210,111	$2,641,801	$2,641,801	100.21%	100.21%
LAKE	RONAN H S	355	$1,018,305	$940,258	$0	$940,258	$78,048	$139,850	$147,158	$93,565	$1,087,415	$1,033,823	93.89%	89.26%
LAKE	ST IGNATIUS ELEM	398	$1,068,461	$822,673	$31,120	$853,793	$214,668	$120,436	$258,926	$88,858	$1,112,719	$942,650	93.59%	79.29%
LAKE	ST IGNATIUS H S	160	$597,710	$513,108	$26,238	$539,346	$58,364	$64,546	$93,133	$47,752	$632,479	$587,098	95.50%	88.65%
LAKE	SWAN LAKE-SALMON ELEM	20	$87,364	$53,321	$6,487	$59,808	$27,556	$8,269	$0	$0	$59,808	$59,808	62.54%	62.54%
LAKE	UPPER WEST SHORE ELEM	23	$52,298	$55,183	$0	$55,183	$0	$5,258	$0	$0	$55,183	$55,183	95.88%	95.88%
LAKE	VALLEY VIEW ELEM	10	$31,916	$24,694	$0	$24,694	$7,221	$2,515	$0	$0	$24,694	$24,694	71.72%	71.72%
LEWIS & CLARK	AUCHARD CRK ELEM	20	$47,915	$34,602	$5,511	$40,113	$7,802	$4,303	$6,522	$2,902	$46,636	$43,015	89.31%	82.38%
LEWIS & CLARK	AUGUSTA ELEM	94	$336,537	$229,907	$23,204	$253,111	$83,426	$35,231	$0	$0	$253,111	$253,111	68.08%	68.08%
LEWIS & CLARK	AUGUSTA H S	52	$257,901	$267,487	$0	$267,487	$0	$26,235	$41	$41	$267,527	$267,527	94.15%	94.15%
LEWIS & CLARK	CRAIG ELEM	10	$34,555	$24,694	$2,135	$26,829	$7,726	$2,990	$0	$0	$26,829	$26,829	71.46%	71.46%
LEWIS & CLARK	E HELENA ELEM	935	$1,959,403	$1,911,965	$115,316	$2,027,281	$0	$229,756	$168,039	$168,039	$2,195,320	$2,195,320	100.28%	100.28%
LEWIS & CLARK	HELENA ELEM	4682	$12,800,786	$9,622,874	$926,505	$10,549,379	$2,251,407	$1,561,869	$1,740,536	$1,411,838	$12,289,915	$11,961,217	85.57%	83.28%
LEWIS & CLARK	HELENA H S	2775	$9,864,627	$6,971,290	$767,942	$7,739,232	$2,125,395	$1,102,714	$1,528,406	$1,222,682	$9,267,638	$8,961,914	84.50%	81.71%
LEWIS & CLARK	KESSLER ELEM	262	$545,451	$516,294	$38,712	$555,006	$0	$61,664	$31,761	$31,761	$586,767	$586,767	96.65%	96.65%
LEWIS & CLARK	LINCOLN ELEM	158	$275,996	$366,797	$19,484	$386,281	$0	$34,209	$20,659	$20,659	$406,939	$406,939	131.18%	131.18%
LEWIS & CLARK	LINCOLN HIGH SCHOOL	59	$254,944	$289,907	$0	$289,907	$0	$24,801	$7,770	$7,770	$297,677	$297,677	106.41%	106.41%

Exhibit # 1
7/7/89 HB 28

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE AND RECAPTURE BASED ON FOUNDATION AMOUNT

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28 7-6.WK1
07/06/89
03:52 PM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
141% = BEGINNING RECAPTURE LEVEL
120% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL	
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	ADDITIONAL RESOURCES NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV
LEWIS & CLARK	TRINITY ELEM	30	$56,142	$59,525	$4,271	$63,797	$0	$5,156	$0	$0	$63,797	$63,797	104.08%	104.08%
LEWIS & CLARK	WOLF CREEK ELEM	11	$50,059	$25,685	$2,135	$27,820	$22,239	$3,929	$0	$0	$27,820	$27,820	51.53%	51.53%
LIBERTY	CHESTER ELEM	239	$601,692	$522,334	$48,952	$571,286	$30,405	$75,428	$0	$0	$571,286	$571,286	84.37%	84.37%
LIBERTY	CHESTER H S	99	$581,050	$356,174	$0	$356,174	$224,876	$65,353	$0	$0	$356,174	$356,174	55.10%	55.10%
LIBERTY	J-I ELEM	106	$423,837	$330,173	$10,366	$340,539	$83,298	$20,078	$0	$0	$340,539	$340,539	76.71%	76.71%
LIBERTY	J-I HIGH SCHOOL	38	$353,373	$212,945	$4,733	$217,678	$135,695	$20,740	$0	$0	$217,678	$217,678	58.18%	58.18%
LIBERTY	LIBERTY ELEM SCHOOL	14	$28,640	$28,657	$0	$28,657	$0	$2,253	$319	$319	$28,976	$28,976	93.79%	93.79%
LIBERTY	WHITLASH ELEM	10	$29,647	$24,694	$0	$24,694	$4,952	$2,529	$0	$0	$24,694	$24,694	76.75%	76.75%
LINCOLN	EUREKA ELEM	528	$1,157,575	$1,088,693	$116,265	$1,204,958	$0	$148,084	$101,589	$101,589	$1,306,548	$1,306,548	100.07%	100.07%
LINCOLN	FORTINE ELEM	83	$144,013	$183,214	$0	$183,214	$0	$12,970	$5,469	$5,469	$188,683	$188,683	120.19%	120.19%
LINCOLN	LIBBY ELEM	1474	$4,079,903	$3,021,519	$350,583	$3,372,102	$707,801	$505,595	$457,631	$400,155	$3,829,733	$3,772,257	83.52%	82.26%
LINCOLN	LIBBY H S	718	$2,389,263	$1,803,743	$110,165	$1,913,908	$475,356	$264,120	$351,744	$236,366	$2,265,652	$2,150,274	85.39%	81.04%
LINCOLN	LINCOLN CO H S	248	$935,715	$704,047	$80,600	$784,646	$151,069	$112,260	$109,777	$91,735	$894,423	$876,382	85.35%	83.63%
LINCOLN	MCCORMICK ELEM	34	$58,574	$62,007	$0	$62,007	$0	$5,578	$5,399	$5,399	$67,406	$67,406	105.07%	105.07%
LINCOLN	REXFORD ELEM	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	0.00%
LINCOLN	SYLVANITE ELEM	20	$38,296	$53,321	$0	$53,321	$0	$3,959	$3,355	$3,355	$56,677	$56,677	134.13%	134.13%
LINCOLN	TREGO ELEM	90	$168,220	$197,258	$0	$197,258	$0	$18,028	$16,258	$16,258	$213,516	$213,516	114.64%	114.64%
LINCOLN	TROY ELEM	471	$1,187,287	$983,902	$131,783	$1,115,685	$71,602	$144,807	$10,171	$6,822	$1,125,856	$1,122,506	84.52%	84.27%
LINCOLN	TROY H S	209	$826,513	$617,988	$31,408	$649,396	$177,117	$87,092	$0	$0	$649,396	$649,396	71.08%	71.08%
LINCOLN	YAAK ELEM	20	$37,700	$53,321	$0	$53,321	$0	$3,320	$448	$448	$53,770	$53,770	131.08%	131.08%
MADISON	ALDER ELEM	28	$57,417	$58,285	$0	$58,285	$0	$6,216	$0	$0	$58,285	$58,285	91.60%	91.60%
MADISON	ENNIS ELEM	238	$796,047	$523,312	$38,310	$561,622	$234,426	$94,372	$0	$0	$561,622	$561,622	63.07%	63.07%
MADISON	ENNIS H S	128	$539,154	$433,049	$0	$433,049	$106,105	$56,953	$0	$0	$433,049	$433,049	72.65%	72.65%
MADISON	HARRISON ELEM	62	$180,609	$169,518	$5,862	$175,381	$5,228	$21,566	$0	$0	$175,381	$175,381	86.75%	86.75%
MADISON	HARRISON H S	39	$179,157	$217,265	$0	$217,265	$0	$17,619	$3,242	$3,242	$220,508	$220,508	112.06%	112.06%
MADISON	SHERIDAN ELEM	195	$400,863	$456,462	$25,996	$482,458	$0	$47,543	$20,731	$20,731	$503,189	$503,189	112.22%	112.22%
MADISON	SHERIDAN H S	86	$352,661	$346,185	$0	$346,185	$6,476	$43,160	$9,068	$7,700	$355,253	$353,885	89.75%	89.41%

****
ANALYSIS OF HB28 - 3rd READING--PERMISSIVE
AND RECAPTURE BASED ON FOUNDATION AMOUNT
****

****
USES ORIGINAL OPI DATABASE TAX BASE
AND TRANSPORTATION NOT INCLUDED
****

HB28 7-6.WK1
07/06/89
03:52 PM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
141% = BEGINNING RECAPTURE LEVEL
120% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL	
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	ADDITIONAL RESOURCES NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV
MADISON	TWIN BRIDGES ELEM	145	$481,388	$347,073	$41,803	$388,876	$92,513	$58,605	$0	$0	$388,876	$388,876	72.01%	72.01%
MADISON	TWIN BRIDGES H S	90	$426,632	$350,443	$0	$350,443	$76,189	$43,784	$13,635	$11,283	$364,077	$361,726	77.39%	76.89%
MCCONE	BROCKWAY ELEM	19	$59,791	$52,701	$0	$52,701	$7,089	$5,103	$0	$0	$52,701	$52,701	81.21%	81.21%
MCCONE	CIRCLE ELEM	278	$780,742	$598,414	$42,765	$641,179	$139,563	$85,035	$63,276	$29,729	$704,455	$670,908	81.37%	77.49%
MCCONE	CIRCLE H S	151	$689,786	$491,732	$22,719	$514,451	$175,335	$65,670	$0	$0	$514,451	$514,451	68.10%	68.10%
MCCONE	PRAIRIE ELK ELEM	5	$23,143	$11,852	$0	$11,852	$11,291	$2,746	$0	$0	$11,852	$11,852	45.78%	45.78%
MCCONE	SOUTHVIEW ELEM	9	$28,745	$11,852	$0	$11,852	$16,894	$3,349	$0	$0	$11,852	$11,852	36.93%	36.93%
MCCONE	VIDA ELEM	25	$66,623	$56,423	$0	$56,423	$10,199	$6,596	$0	$0	$56,423	$56,423	77.06%	77.06%
MEAGHER	LENNEP ELEM	12	$25,729	$26,676	$0	$26,676	$0	$2,465	$0	$0	$26,676	$26,676	94.62%	94.62%
MEAGHER	RINGLING ELEM	3	$32,747	$23,704	$0	$23,704	$9,043	$2,876	$0	$0	$23,704	$23,704	66.54%	66.54%
MEAGHER	WHT SULPHUR SPGS ELEM	193	$610,999	$449,460	$27,367	$476,827	$134,172	$74,843	$0	$0	$476,827	$476,827	69.52%	69.52%
MEAGHER	WHT SULPHUR SPGS HS	101	$501,517	$356,724	$0	$356,724	$144,793	$49,389	$0	$0	$356,724	$356,724	64.75%	64.75%
MINERAL	ALBERTON ELEM	152	$460,508	$350,454	$0	$350,454	$110,054	$59,436	$66,351	$61,647	$416,805	$412,101	80.16%	79.26%
MINERAL	ALBERTON H S	63	$303,176	$301,271	$0	$301,271	$1,904	$42,195	$15,327	$14,574	$316,598	$315,845	91.67%	91.45%
MINERAL	SALTESE ELEM	3	$22,042	$11,852	$0	$11,852	$10,190	$1,945	$0	$0	$11,852	$11,852	49.41%	49.41%
MINERAL	ST REGIS ELEM	123	$366,210	$297,053	$22,152	$319,205	$47,006	$41,771	$0	$0	$319,205	$319,205	78.24%	78.24%
MINERAL	ST REGIS H S	51	$274,271	$264,021	$0	$264,021	$10,250	$33,414	$0	$0	$264,021	$264,021	85.81%	85.81%
MINERAL	SUPERIOR ELEM	279	$844,891	$592,784	$59,152	$651,936	$192,955	$107,010	$73,341	$64,864	$725,277	$716,800	76.19%	75.30%
MINERAL	SUPERIOR H S	118	$504,507	$405,717	$0	$405,717	$98,790	$60,137	$41,317	$37,873	$447,033	$443,590	79.17%	78.56%
MISSOULA	BONNER ELEM	390	$1,008,639	$793,452	$0	$793,452	$215,186	$135,902	$86,482	$82,799	$879,934	$876,252	76.88%	76.56%
MISSOULA	CLINTON ELEM	276	$575,870	$587,487	$45,751	$633,238	$0	$75,229	$53,098	$53,098	$686,335	$686,335	105.41%	105.41%
MISSOULA	DESMET SCHOOL	74	$261,342	$203,252	$13,971	$217,222	$44,120	$29,453	$0	$0	$217,222	$217,222	74.70%	74.70%
MISSOULA	FRENCHTOWN ELEM	519	$1,373,123	$1,081,010	$45,057	$1,126,067	$247,056	$167,031	$0	$0	$1,126,067	$1,126,067	73.11%	73.11%
MISSOULA	FRENCHTOWN H S	228	$1,138,123	$661,064	$10,164	$671,228	$466,896	$129,127	$0	$0	$671,228	$671,228	52.97%	52.97%
MISSOULA	HELLGATE ELEM	736	$1,742,015	$1,495,092	$182,868	$1,677,961	$64,054	$217,687	$92,265	$72,322	$1,770,226	$1,750,282	90.33%	89.31%
MISSOULA	LOLO ELEM	521	$1,297,335	$1,064,232	$51,903	$1,116,134	$181,201	$154,837	$239,617	$155,662	$1,355,751	$1,271,796	93.36%	87.58%
MISSOULA	MISSOULA ELEM	5554	$14,665,786	$11,344,702	$1,289,021	$12,633,723	$2,032,063	$1,774,588	$1,512,286	$771,457	$14,146,009	$13,405,180	86.04%	81.54%

Exhibit # 1
7/7/89 HB 28

NALYSIS OF HB28 - 3rd READING--PERMISSIVE
ND RECAPTURE BASED ON FOUNDATION AMOUNT

USES ORIGINAL OPI DATABASE TAX BASE
AND TRANSPORTATION NOT INCLUDED

HB28 7-6.WK1
07/06/89
03:52 PM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)			FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL	
	141% = BEGINNING RECAPTURE LEVEL													
	120% = AVERAGE '88 ACTUALS						ADDITIONAL		STATE COST	STATE COST	STATE SUPPORT	STATE SUPPORT		
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	RESOURCES NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	TO GUAR ALL MILLS ->ALL BY LEVY	TO GUAR ALL MILLS ->OTHER REV	ASSUMING ALL FUNDED BY MILLS	ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV
MISSOULA	MISSOULA H S	3561	$12,972,954	$9,055,671	$1,020,000	$10,075,671	$2,897,283	$1,492,712	$1,634,993	$1,331,772	$11,710,664	$11,407,443	80.95%	78.86%
MISSOULA	POTOMAC ELEM	107	$346,904	$266,725	$0	$266,725	$80,179	$42,075	$71,565	$29,252	$338,290	$295,978	86.97%	76.09%
MISSOULA	SEELEY LAKE ELEM	192	$656,263	$430,436	$52,391	$482,827	$173,436	$56,952	$55,193	$19,299	$538,020	$502,126	75.44%	70.40%
MISSOULA	SUNSET ELEM	14	$58,623	$28,657	$0	$28,657	$29,966	$6,422	$0	$0	$28,657	$28,657	44.06%	44.06%
MISSOULA	SWAN VALLEY ELEM	69	$235,126	$216,070	$0	$216,070	$19,056	$22,767	$11,735	$6,258	$227,805	$222,328	88.33%	86.21%
MISSOULA	TARGET RANGE ELEM	438	$900,886	$910,745	$87,959	$998,705	$0	$116,136	$56,348	$56,348	$1,055,053	$1,055,053	103.74%	103.74%
MISSOULA	WOODMAN ELEM	52	$204,855	$160,155	$0	$160,155	$44,700	$23,686	$13,244	$4,459	$173,399	$164,614	75.87%	72.03%
MUSSELSHELL	MELSTONE ELEM	76	$271,548	$223,144	$19,160	$242,304	$29,244	$32,795	$0	$0	$242,304	$242,304	79.62%	79.62%
MUSSELSHELL	MELSTONE H S	46	$308,505	$245,703	$0	$245,703	$62,803	$32,795	$0	$0	$245,703	$245,703	71.99%	71.99%
MUSSELSHELL	MUSSELSHELL ELEM	14	$96,955	$28,657	$0	$28,657	$68,298	$12,176	$0	$0	$28,657	$28,657	26.26%	26.26%
MUSSELSHELL	ROUNDUP ELEM	482	$1,076,117	$987,715	$70,470	$1,058,185	$17,932	$136,260	$28,308	$24,104	$1,086,493	$1,082,290	89.62%	89.27%
MUSSELSHELL	ROUNDUP H S	250	$847,373	$708,212	$63,061	$771,273	$76,100	$107,266	$0	$0	$771,273	$771,273	80.79%	80.79%
PARK	ARROWHEAD ELEM	74	$143,531	$164,836	$9,932	$174,768	$0	$12,479	$961	$961	$175,729	$175,729	112.64%	112.64%
PARK	CLYDE PARK ELEM	100	$296,663	$258,199	$46,123	$304,322	$0	$30,595	$5,478	$5,478	$309,799	$309,799	94.67%	94.67%
PARK	CLYDE PARK H S	69	$284,637	$316,344	$0	$316,344	$0	$32,431	$16,291	$16,291	$332,634	$332,634	104.91%	104.91%
PARK	COOKE CITY ELEM	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	0.00%
PARK	GARDINER ELEM	144	$425,970	$352,314	$32,116	$384,430	$41,540	$38,480	$29,603	$15,624	$414,033	$400,054	89.14%	86.14%
PARK	GARDINER H S	96	$638,176	$354,856	$0	$354,856	$283,320	$51,663	$80,447	$19,248	$435,303	$374,104	63.10%	54.23%
PARK	LIVINGSTON ELEM	986	$2,815,915	$2,025,005	$374,272	$2,399,277	$416,638	$347,167	$266,527	$224,395	$2,665,804	$2,623,671	84.28%	82.95%
PARK	PARK H S	504	$1,808,846	$1,293,251	$122,795	$1,416,047	$392,799	$228,832	$205,706	$189,418	$1,621,752	$1,605,465	79.59%	78.79%
PARK	PINE CREEK ELEM	28	$55,725	$58,285	$5,410	$63,695	$0	$5,613	$0	$0	$63,695	$63,695	103.84%	103.84%
PARK	RICHLAND ELEM	12	$29,883	$26,676	$3,302	$29,978	$0	$2,639	$0	$0	$29,978	$29,978	92.18%	92.18%
PARK	SPRINGDALE ELEM	12	$24,048	$26,676	$1,696	$28,372	$0	$2,126	$0	$0	$28,372	$28,372	108.40%	108.40%
PARK	WILSALL ELEM	100	$279,817	$248,515	$36,437	$284,952	$0	$30,465	$0	$0	$284,952	$284,952	91.84%	91.84%
PARK	WILSALL H S	39	$226,717	$217,265	$0	$217,265	$9,452	$24,563	$0	$0	$217,265	$217,265	86.46%	86.46%
PETROLEUM	WINNETT ELEM	76	$249,752	$210,500	$10,327	$220,827	$28,925	$29,907	$0	$0	$220,827	$220,827	78.96%	78.96%
PETROLEUM	WINNETT H S	35	$225,031	$199,588	$0	$199,588	$25,444	$21,968	$0	$0	$199,588	$199,588	80.81%	80.81%

****
ANALYSIS OF HB28 - 3rd READING--PERMISSIVE
AND RECAPTURE BASED ON FOUNDATION AMOUNT
****

****
USES ORIGINAL OPI DATABASE TAX BASE
AND TRANSPORTATION NOT INCLUDED
****

HB28 7-6.WK1
07/06/89
03:52 PM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)				FY '91 GENERAL FUND			FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL	
	141% = BEGINNING RECAPTURE LEVEL													
	120% = AVERAGE '88 ACTUALS													
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	ADDITIONAL RESOURCES NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV
PHILLIPS	DODSON ELEM	93	$314,813	$244,289	$23,955	$268,245	$46,568	$37,170	$7,070	$1,536	$275,315	$269,781	78.22%	76.65%
PHILLIPS	DODSON H S	34	$252,111	$195,004	$0	$195,004	$57,107	$30,843	$0	$0	$195,004	$195,004	68.92%	68.92%
PHILLIPS	LANDUSKY ELEM	8	$21,297	$23,704	$0	$23,704	$0	$2,043	$0	$0	$23,704	$23,704	101.56%	101.56%
PHILLIPS	MALTA ELEM	495	$1,160,315	$1,060,064	$110,064	$1,170,128	$0	$132,631	$5,751	$5,751	$1,175,878	$1,175,878	90.95%	90.95%
PHILLIPS	MALTA H S	221	$904,651	$645,448	$0	$645,448	$259,203	$87,238	$15,972	$9,800	$661,420	$655,248	66.68%	66.06%
PHILLIPS	SACO ELEM	84	$349,817	$212,785	$14,289	$227,073	$122,744	$41,431	$0	$0	$227,073	$227,073	58.04%	58.04%
PHILLIPS	SACO H S	43	$358,651	$233,923	$0	$233,923	$124,728	$35,257	$0	$0	$233,923	$233,923	59.39%	59.39%
PHILLIPS	SECOND CRK ELEM	8	$23,397	$23,704	$0	$23,704	$0	$2,141	$0	$0	$23,704	$23,704	92.82%	92.82%
PHILLIPS	SUN PRAIRIE ELEM	6	$21,971	$23,704	$3,643	$27,347	$0	$2,851	$0	$0	$27,347	$27,347	110.17%	110.17%
PHILLIPS	WHITEWATER ELEM	59	$287,864	$164,216	$2,567	$166,783	$121,081	$35,530	$0	$0	$166,783	$166,783	51.57%	51.57%
PHILLIPS	WHITEWATER H S	23	$253,279	$144,762	$0	$144,762	$108,517	$21,967	$0	$0	$144,762	$144,762	52.59%	52.59%
PONDERA	BRADY ELEM	74	$302,046	$203,251	$20,612	$223,863	$78,183	$34,643	$0	$0	$223,863	$223,863	66.49%	66.49%
PONDERA	BRADY H S	24	$214,284	$144,762	$0	$144,762	$69,522	$30,576	$0	$0	$144,762	$144,762	59.12%	59.12%
PONDERA	CONRAD ELEM	547	$1,418,834	$1,121,970	$145,525	$1,267,495	$151,339	$190,191	$0	$0	$1,267,495	$1,267,495	78.77%	78.77%
PONDERA	CONRAD H S	238	$915,768	$682,858	$23,798	$706,656	$209,112	$106,887	$0	$0	$706,656	$706,656	69.10%	69.10%
PONDERA	DUPUYER ELEM	32	$72,828	$60,766	$2,297	$63,063	$9,764	$6,272	$0	$0	$63,063	$63,063	79.73%	79.73%
PONDERA	HEART BUTTE ELEM	144	$727,689	$335,925	$23,759	$359,684	$368,005	$78,284	$164,888	$52,292	$524,572	$411,976	65.09%	51.12%
PONDERA	MIAMI ELEM	22	$48,764	$54,562	$463	$55,026	$0	$5,273	$0	$0	$55,026	$55,026	101.83%	101.83%
PONDERA	VALIER ELEM	179	$433,179	$412,647	$41,363	$454,010	$0	$52,252	$6,372	$6,372	$460,382	$460,382	94.84%	94.84%
PONDERA	VALIER H S	85	$405,512	$344,956	$0	$344,956	$60,556	$46,815	$0	$0	$344,956	$344,956	76.26%	76.26%
POWDER RIVER	BEAR CREEK ELEM	0	$20,400	$0	$0	$0	$0	$886	$0	$0	$0	$0	0.00%	0.00%
POWDER RIVER	BELLE CREEK EL	17	$122,331	$31,629	$0	$31,629	$90,701	$6,240	$0	$0	$31,629	$31,629	24.60%	24.60%
POWDER RIVER	BIDDLE ELEM	19	$55,056	$52,701	$0	$52,701	$2,355	$2,209	$0	$0	$52,701	$52,701	92.03%	92.03%
POWDER RIVER	BILLUP ELEM	6	$24,005	$23,704	$0	$23,704	$301	$2,002	$0	$0	$23,704	$23,704	91.14%	91.14%
POWDER RIVER	BROADUS ELEM	220	$775,759	$507,409	$23,961	$531,370	$244,389	$77,676	$39,595	$4,305	$570,965	$535,675	66.90%	62.77%
POWDER RIVER	HORKAN CRK ELEM	12	$20,324	$26,676	$0	$26,676	$0	$2,045	$288	$288	$26,964	$26,964	120.54%	120.54%
POWDER RIVER	POWDER RVR CO DIST HS	156	$832,077	$503,718	$61,051	$564,769	$267,308	$86,109	$0	$0	$564,769	$564,769	61.51%	61.51%

Exhibit # 1
7/7/89 HB 28

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE AND RECAPTURE BASED ON FOUNDATION AMOUNT

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28 7-6.WK1
07/06/89
03:52 PM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)			FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL	
	141% = BEGINNING RECAPTURE LEVEL													
	120% = AVERAGE '88 ACTUALS													
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	ADDITIONAL RESOURCES NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV
POWDER RIVER	POWDERVILLE EL	8	$19,313	$23,704	$0	$23,704	$0	$1,914	$0	$0	$23,704	$23,704	111.67%	111.67%
POWDER RIVER	SO STACEY ELEM	4	$19,610	$23,704	$0	$23,704	$0	$1,635	$0	$0	$23,704	$23,704	111.57%	111.57%
POWELL	AVON ELEM	35	$60,907	$62,627	$0	$62,627	$0	$5,057	$0	$0	$62,627	$62,627	94.94%	94.94%
POWELL	DEER LODGE ELEM	655	$1,887,574	$1,346,917	$205,838	$1,552,756	$334,818	$246,227	$263,426	$251,546	$1,816,181	$1,804,302	85.11%	84.56%
POWELL	ELLISTON ELEM	33	$66,933	$61,387	$0	$61,387	$5,546	$1,482	$805	$540	$62,191	$61,927	90.90%	90.52%
POWELL	GARRISON ELEM	12	$58,830	$26,676	$0	$26,676	$32,154	$7,312	$0	$0	$26,676	$26,676	40.33%	40.33%
POWELL	GOLD CREEK ELEM	18	$45,321	$52,081	$0	$52,081	$0	$6,428	$0	$0	$52,081	$52,081	100.64%	100.64%
POWELL	HELMVILLE ELEM	26	$64,294	$57,044	$0	$57,044	$7,250	$6,519	$0	$0	$57,044	$57,044	80.56%	80.56%
POWELL	OVANDO ELEM	33	$72,116	$61,387	$0	$61,387	$10,729	$5,558	$0	$0	$61,387	$61,387	79.03%	79.03%
POWELL	POWELL CO H S	308	$1,064,558	$823,801	$63,842	$887,643	$176,915	$114,569	$38,083	$36,052	$925,727	$923,696	78.51%	78.34%
PRAIRIE	FALLON ELEM	22	$53,941	$54,562	$0	$54,562	$0	$6,154	$0	$0	$54,562	$54,562	90.79%	90.79%
PRAIRIE	TERRY ELEM	184	$480,613	$436,072	$38,077	$474,149	$6,464	$58,421	$0	$0	$474,149	$474,149	87.96%	87.96%
PRAIRIE	TERRY H S	123	$449,433	$419,521	$0	$419,521	$29,913	$50,618	$14,345	$9,016	$433,865	$428,537	86.76%	85.70%
RAVALLI	CORVALLIS ELEM	559	$1,201,626	$1,160,265	$189,305	$1,349,570	$0	$139,495	$86,777	$86,777	$1,436,347	$1,436,347	107.10%	107.10%
RAVALLI	CORVALLIS H S	278	$708,853	$763,984	$0	$763,984	$0	$69,380	$56,475	$56,475	$820,459	$820,459	105.43%	105.43%
RAVALLI	DARBY ELEM	375	$876,418	$788,307	$61,519	$849,826	$26,592	$106,627	$46,033	$36,125	$895,859	$885,950	91.13%	90.12%
RAVALLI	DARBY H S	208	$634,009	$615,660	$19,126	$634,786	$0	$72,491	$33,144	$33,144	$667,931	$667,931	94.54%	94.54%
RAVALLI	FLORENCE-CARLTON ELEM	459	$849,288	$950,921	$0	$950,921	$0	$95,830	$77,572	$77,572	$1,028,493	$1,028,493	108.82%	108.82%
RAVALLI	FLORENCE-CARLTON HS	154	$565,640	$498,956	$21,996	$520,952	$44,687	$69,121	$51,407	$36,822	$572,359	$557,774	90.17%	87.87%
RAVALLI	HAMILTON ELEM	823	$1,815,648	$1,692,242	$152,223	$1,844,465	$0	$199,157	$83,399	$83,399	$1,927,864	$1,927,864	95.68%	95.68%
RAVALLI	HAMILTON H S	470	$1,225,435	$1,214,871	$55,704	$1,270,575	$0	$126,060	$79,065	$79,065	$1,349,640	$1,349,640	99.86%	99.86%
RAVALLI	LONE ROCK ELEM	171	$346,740	$355,972	$0	$355,972	$0	$39,856	$25,778	$25,778	$381,750	$381,750	98.75%	98.75%
RAVALLI	STEVENSVILLE EL	686	$1,396,580	$1,432,666	$73,041	$1,505,707	$0	$179,303	$108,942	$108,942	$1,614,649	$1,614,649	102.46%	102.46%
RAVALLI	STEVENSVILLE HS	380	$1,021,238	$1,001,204	$77,957	$1,079,161	$0	$112,575	$73,104	$73,104	$1,152,266	$1,152,266	101.63%	101.63%
RAVALLI	VICTOR ELEM	182	$452,029	$405,572	$18,829	$424,401	$27,628	$81,483	$23,714	$14,942	$448,115	$439,343	83.99%	82.35%
RAVALLI	VICTOR H S	85	$339,767	$344,956	$20,375	$365,331	$0	$39,516	$9,793	$9,793	$375,125	$375,125	98.90%	98.90%
RICHLAND	BRORSON ELEM	14	$50,310	$28,657	$0	$28,657	$21,653	$5,736	$0	$0	$28,657	$28,657	51.13%	51.13%

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE AND RECAPTURE BASED ON FOUNDATION AMOUNT

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28 7-6.WK1
07/06/89
03:52 PM

APPENDIX 1

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)				FY '91 GENERAL FUND			FY '91 RET			HB 28 AMENDED			
	141% = BEGINNING RECAPTURE LEVEL												PERCENT OF '88 ACTUAL	
	120% = AVERAGE '88 ACTUALS						ADDITIONAL		STATE COST	STATE COST	STATE SUPPORT	STATE SUPPORT		
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	RESOURCES NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	TO GUAR ALL MILLS ->ALL BY LEVY	TO GUAR ALL MILLS ->OTHER REV	ASSUMING ALL FUNDED BY MILLS	ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV
RICHLAND	FAIRVIEW ELEM	272	$756,830	$590,275	$35,109	$625,385	$131,445	$95,919	$0	$0	$625,385	$625,385	73.34%	73.34%
RICHLAND	FAIRVIEW H S	174	$691,250	$544,587	$0	$544,587	$146,663	$78,465	$0	$0	$544,587	$544,587	70.75%	70.75%
RICHLAND	LAMBERT ELEM	88	$344,507	$222,529	$5,505	$228,034	$116,473	$21,308	$0	$0	$228,034	$228,034	62.34%	62.34%
RICHLAND	LAMBERT H S	33	$287,786	$190,354	$0	$190,354	$97,433	$15,673	$0	$0	$190,354	$190,354	62.73%	62.73%
RICHLAND	RAU ELEM	67	$143,650	$150,291	$4,207	$154,497	$0	$13,295	$0	$0	$154,497	$154,497	98.44%	98.44%
RICHLAND	SAVAGE ELEM	124	$365,925	$291,413	$9,768	$301,180	$64,744	$41,607	$0	$0	$301,180	$301,180	73.90%	73.90%
RICHLAND	SAVAGE H S	57	$351,541	$283,830	$0	$283,830	$67,710	$32,936	$0	$0	$283,830	$283,830	73.62%	73.82%
RICHLAND	SIDNEY ELEM	1193	$2,835,627	$2,460,573	$212,215	$2,672,789	$162,838	$324,339	$0	$0	$2,672,789	$2,672,789	84.58%	84.58%
RICHLAND	SIDNEY H S	490	$1,521,122	$1,261,132	$57,326	$1,318,458	$202,663	$157,051	$0	$0	$1,318,458	$1,318,458	78.57%	78.57%
RICHLAND	THREE BUTTES EL	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	0.00%
ROOSEVELT	BAINVILLE ELEM	70	$349,113	$199,380	$2,600	$201,980	$147,134	$33,000	$0	$0	$201,980	$201,980	52.86%	52.86%
ROOSEVELT	BAINVILLE H S	43	$311,897	$233,923	$0	$233,923	$77,974	$32,676	$0	$0	$233,923	$233,923	67.89%	67.89%
ROOSEVELT	BROCKTON ELEM	90	$472,575	$238,956	$28,233	$267,189	$205,386	$54,253	$73,195	$20,256	$340,383	$287,444	64.61%	54.56%
ROOSEVELT	BROCKTON H S	36	$419,855	$204,106	$0	$204,106	$215,749	$43,990	$72,356	$10,366	$276,461	$214,471	59.60%	46.24%
ROOSEVELT	CULBERTSON ELEM	226	$731,642	$493,200	$23,904	$517,104	$214,538	$78,403	$0	$0	$517,104	$517,104	63.84%	63.84%
ROOSEVELT	CULBERTSON H S	68	$408,335	$313,996	$0	$313,996	$94,339	$43,685	$0	$0	$313,996	$313,996	69.47%	69.47%
ROOSEVELT	FROID ELEM	87	$362,855	$231,633	$9,676	$241,309	$121,546	$35,706	$0	$0	$241,309	$241,309	60.55%	60.55%
ROOSEVELT	FROID H S	40	$325,298	$221,520	$0	$221,520	$103,778	$35,664	$0	$0	$221,520	$221,520	61.37%	61.37%
ROOSEVELT	FRONTIER ELEM	146	$411,960	$345,375	$11,217	$356,592	$55,368	$51,857	$0	$0	$356,592	$356,592	76.88%	76.88%
ROOSEVELT	POPLAR ELEM	665	$2,506,877	$1,347,653	$163,188	$1,510,841	$996,036	$273,063	$0	$0	$1,510,841	$1,510,841	54.35%	54.35%
ROOSEVELT	POPLAR H S	217	$1,427,643	$636,391	$0	$636,391	$791,252	$132,069	$0	$0	$636,391	$636,391	40.80%	40.80%
ROOSEVELT	WOLF POINT ELEM	683	$1,791,226	$1,398,226	$117,527	$1,515,753	$275,473	$202,559	$252,667	$107,046	$1,768,420	$1,622,799	88.70%	81.39%
ROOSEVELT	WOLF POINT H S	333	$1,109,695	$886,051	$0	$886,051	$223,644	$116,200	$90,306	$33,105	$976,358	$919,157	79.64%	74.98%
ROSEBUD	ASHLAND ELEM	103	$404,704	$261,738	$35,835	$297,573	$107,131	$45,786	$42,038	$4,366	$339,610	$301,939	75.39%	67.02%
ROSEBUD	BIRNEY ELEM	17	$48,198	$31,629	$0	$31,629	$16,568	$4,844	$18	$2	$31,647	$31,631	59.66%	59.63%
ROSEBUD	COLSTRIP ELEM	977	$3,840,101	$2,059,472	$165,014	$2,224,486	$1,615,615	$448,826	$0	$0	$2,224,486	$2,224,486	51.87%	51.87%
ROSEBUD	COLSTRIP H S	451	$2,237,821	$1,170,512	$70,676	$1,241,187	$996,634	$244,016	$0	$0	$1,241,187	$1,241,187	50.01%	50.01%

Exhibit # 1
7/7/89 HB 28

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE AND RECAPTURE BASED ON FOUNDATION AMOUNT

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28 7-6.WK1
07/06/89
03:52 PM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
141% = BEGINNING RECAPTURE LEVEL
120% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL	
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	ADDITIONAL RESOURCES NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV
ROSEBUD	FORSYTH ELEM	484	$1,291,255	$1,002,666	$79,229	$1,081,895	$209,360	$156,146	$69,397	$27,912	$1,151,293	$1,109,807	79.54%	76.68%
ROSEBUD	FORSYTH H S	225	$855,960	$654,407	$22,982	$677,390	$178,570	$94,248	$0	$0	$677,390	$677,390	71.29%	71.29%
ROSEBUD	INGOMAR ELEM	14	$96,970	$28,657	$0	$28,657	$68,313	$4,682	$0	$0	$28,657	$28,657	28.19%	28.19%
ROSEBUD	LAME DEER ELEM	281	$1,522,697	$591,057	$79,332	$670,389	$852,308	$232,982	$181,075	$22,050	$851,464	$692,438	48.50%	39.44%
ROSEBUD	ROCK SPRING ELEM	3	$20,419	$11,852	$0	$11,852	$8,567	$2,226	$0	$0	$11,852	$11,852	52.34%	52.34%
ROSEBUD	ROSEBUD ELEM	87	$287,842	$231,633	$15,943	$247,576	$40,266	$34,409	$0	$0	$247,576	$247,576	76.83%	76.83%
ROSEBUD	ROSEBUD H S	41	$278,856	$225,740	$0	$225,740	$53,116	$34,420	$0	$0	$225,740	$225,740	72.06%	72.06%
SANDERS	CAMAS PRAIRIE ELEM	12	$24,949	$26,676	$0	$26,676	$0	$2,316	$0	$0	$26,676	$26,676	97.84%	97.84%
SANDERS	DIXON ELEM	53	$164,134	$120,545	$0	$120,545	$43,590	$17,403	$22,820	$5,307	$143,364	$125,852	78.97%	69.33%
SANDERS	HOT SPRINGS ELEM	142	$378,591	$341,695	$26,963	$368,658	$9,933	$48,285	$24,636	$19,237	$393,293	$387,895	92.13%	90.87%
SANDERS	HOT SPRINGS H S	78	$296,138	$334,511	$0	$334,511	$0	$36,023	$12,155	$12,155	$346,666	$346,666	104.37%	104.37%
SANDERS	NOXON ELEM	171	$547,752	$399,116	$31,529	$430,646	$117,106	$68,953	$0	$0	$430,646	$430,646	69.83%	69.83%
SANDERS	NOXON H S	95	$420,967	$354,285	$0	$354,285	$66,682	$53,565	$0	$0	$354,285	$354,285	74.66%	74.66%
SANDERS	PARADISE ELEM	51	$117,453	$116,224	$0	$116,224	$1,229	$11,621	$3,576	$3,344	$119,800	$119,568	92.82%	92.64%
SANDERS	PLAINS ELEM	300	$712,769	$628,945	$73,281	$702,227	$10,542	$92,556	$40,735	$35,702	$742,962	$737,929	92.26%	91.63%
SANDERS	PLAINS H S	177	$542,495	$551,051	$0	$551,051	$0	$61,930	$29,689	$29,689	$580,741	$580,741	96.08%	96.08%
SANDERS	THOMPSON FALLS ELEM	372	$1,013,029	$770,429	$87,198	$857,627	$155,402	$132,055	$10,336	$9,981	$867,963	$867,608	75.80%	75.77%
SANDERS	THOMPSON FALLS H S	208	$604,995	$615,660	$0	$615,660	$0	$65,071	$17,047	$17,047	$632,708	$632,708	94.42%	94.42%
SANDERS	TROUT CRK ELEM	93	$299,747	$203,210	$0	$203,210	$96,537	$28,432	$0	$0	$203,210	$203,210	61.92%	61.92%
SHERIDAN	HIAWATHA ELEM	16	$96,013	$40,835	$2,998	$43,834	$52,179	$10,042	$0	$0	$43,834	$43,834	41.33%	41.33%
SHERIDAN	MEDICINE LK EL	184	$583,456	$422,027	$26,031	$448,058	$135,398	$76,988	$0	$0	$448,058	$448,058	67.84%	67.84%
SHERIDAN	MEDICINE LK H S	61	$485,013	$295,721	$0	$295,721	$189,292	$50,155	$0	$0	$295,721	$295,721	55.26%	55.26%
SHERIDAN	OUTLOOK ELEM	55	$279,197	$154,374	$3,570	$157,944	$121,253	$31,671	$0	$0	$157,944	$157,944	50.81%	50.81%
SHERIDAN	OUTLOOK H S	24	$229,581	$144,762	$0	$144,762	$84,819	$24,468	$0	$0	$144,762	$144,762	56.98%	56.98%
SHERIDAN	PLENTYWOOD ELEM	380	$885,159	$791,161	$65,027	$856,188	$28,972	$118,474	$0	$0	$856,188	$856,188	85.31%	85.31%
SHERIDAN	PLENTYWOOD H S	152	$733,560	$494,151	$0	$494,151	$239,409	$74,385	$0	$0	$494,151	$494,151	61.16%	61.16%
SHERIDAN	WESTBY ELEM	89	$408,857	$225,733	$19,889	$245,622	$163,236	$45,982	$0	$0	$245,622	$245,622	54.00%	54.00%

Exhibit # 1
7/7/89 HB 28

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE AND RECAPTURE BASED ON FOUNDATION AMOUNT

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28 7-6.WK1
07/06/89
03:52 PM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
141% = BEGINNING RECAPTURE LEVEL
120% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL	
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	ADDITIONAL RESOURCES NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV
SHERIDAN	WESTBY H S	44	$400,866	$237,915	$0	$237,915	$162,950	$37,231	$0	$0	$237,915	$237,915	54.31%	54.31%
SILVER BOW	BUTTE ELEM	3769	$11,260,221	$7,684,175	$1,103,371	$8,787,546	$2,472,675	$1,420,485	$1,820,611	$1,157,083	$10,608,157	$9,944,629	83.66%	78.42%
SILVER BOW	BUTTE H S	1713	$6,544,542	$4,303,358	$593,372	$4,896,731	$1,647,811	$749,883	$940,382	$659,071	$5,837,113	$5,555,802	80.02%	76.17%
SILVER BOW	DIVIDE ELEM	19	$57,213	$52,701	$0	$52,701	$4,511	$4,790	$0	$0	$52,701	$52,701	85.00%	85.00%
SILVER BOW	MELROSE ELEM	26	$74,007	$57,044	$0	$57,044	$16,964	$8,046	$13,872	$6,606	$70,916	$63,650	86.43%	77.57%
SILVER BOW	RAMSAY ELEM	111	$376,367	$279,608	$26,454	$306,062	$70,306	$38,485	$0	$0	$306,062	$306,062	73.78%	73.78%
STILLWATER	ABSAROKEE ELEM	201	$512,482	$459,296	$41,069	$500,365	$12,117	$60,617	$6,412	$5,277	$506,778	$505,643	88.43%	88.23%
STILLWATER	ABSAROKEE H S	124	$441,687	$422,248	$0	$422,248	$19,439	$41,304	$0	$0	$422,248	$422,248	87.42%	87.42%
STILLWATER	COLUMBUS ELEM	345	$791,363	$711,735	$92,022	$803,757	$0	$110,582	$35,573	$35,573	$839,330	$839,330	93.06%	93.06%
STILLWATER	COLUMBUS H S	152	$512,119	$494,151	$0	$494,151	$17,968	$60,212	$27,983	$21,756	$522,134	$515,907	91.23%	90.14%
STILLWATER	FISHTAIL ELEM	52	$68,996	$118,386	$0	$118,386	$0	$5,166	$0	$0	$118,386	$118,386	159.63%	159.63%
STILLWATER	MOLT ELEM	19	$47,138	$52,701	$0	$52,701	$0	$3,824	$0	$0	$52,701	$52,701	103.41%	103.41%
STILLWATER	NYE ELEM	21	$42,542	$53,942	$0	$53,942	$0	$4,351	$0	$0	$53,942	$53,942	115.03%	115.03%
STILLWATER	PARK CITY ELEM	219	$434,999	$489,595	$27,695	$517,289	$0	$52,329	$35,739	$35,739	$553,028	$553,028	113.48%	113.48%
STILLWATER	PARK CITY H S	114	$332,597	$394,476	$0	$394,476	$0	$36,628	$31,848	$31,848	$426,323	$426,323	115.46%	115.46%
STILLWATER	RAPELJE ELEM	55	$170,059	$124,848	$8,263	$133,111	$36,948	$21,871	$0	$0	$133,111	$133,111	69.35%	69.35%
STILLWATER	RAPELJE H S	24	$192,683	$144,762	$0	$144,762	$47,921	$23,735	$0	$0	$144,762	$144,762	66.89%	66.89%
STILLWATER	REEDPOINT ELEM	38	$119,107	$64,489	$0	$64,489	$54,618	$12,405	$0	$0	$64,489	$64,489	49.04%	49.04%
STILLWATER	REEDPOINT H S	21	$152,354	$144,762	$0	$144,762	$7,592	$17,793	$0	$0	$144,762	$144,762	85.08%	85.08%
SWEET GRASS	BIG TIMBER ELEM	350	$795,752	$741,713	$60,550	$802,262	$0	$99,689	$40,165	$40,165	$842,428	$842,428	94.08%	94.08%
SWEET GRASS	BRIDGE ELEM	7	$20,189	$11,852	$0	$11,852	$8,337	$1,793	$0	$0	$11,852	$11,852	53.91%	53.91%
SWEET GRASS	GREYCLIFF ELEM	14	$38,298	$38,854	$0	$38,854	$0	$4,447	$0	$0	$38,854	$38,854	90.90%	90.90%
SWEET GRASS	MCLEOD ELEM	15	$34,405	$39,845	$0	$39,845	$0	$3,769	$0	$0	$39,845	$39,845	104.38%	104.38%
SWEET GRASS	MELVILLE ELEM	25	$54,484	$56,423	$0	$56,423	$0	$6,107	$0	$0	$56,423	$56,423	93.12%	93.12%
SWEET GRASS	SWEET GRASS CO HS	198	$716,746	$593,526	$26,177	$619,703	$97,043	$85,049	$34,249	$15,996	$653,952	$635,699	81.56%	79.28%
TETON	BYNUM ELEM	32	$56,920	$60,766	$579	$61,345	$0	$5,802	$379	$379	$61,724	$61,724	98.41%	98.41%
TETON	CHOTEAU ELEM	298	$756,547	$633,637	$95,357	$728,993	$27,554	$97,427	$10,404	$7,924	$739,398	$736,917	86.58%	86.29%

Exhibit # 1
7/7/89 HB 28

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE AND RECAPTURE BASED ON FOUNDATION AMOUNT

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28 7-6.WK1
07/06/89
03:52 PM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)				FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED					
141% = BEGINNING RECAPTURE LEVEL													PERCENT OF '88 ACTUAL	
120% = AVERAGE '88 ACTUALS														
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	ADDITIONAL RESOURCES NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV
TETON	CHOTEAU H S	166	$680,100	$526,863	$0	$526,863	$153,237	$71,302	$0	$0	$526,863	$526,863	70.12%	70.12%
TETON	DUTTON ELEM	95	$339,008	$237,516	$23,133	$260,649	$78,358	$36,264	$0	$0	$260,649	$260,649	69.46%	69.46%
TETON	DUTTON H S	49	$310,082	$256,891	$0	$256,891	$53,192	$30,206	$0	$0	$256,891	$256,891	75.49%	75.49%
TETON	FAIRFIELD ELEM	213	$470,283	$481,401	$91,878	$573,279	$0	$57,398	$36,289	$36,289	$609,568	$609,568	115.52%	115.52%
TETON	FAIRFIELD H S	151	$505,638	$491,732	$0	$491,732	$13,907	$57,073	$47,685	$39,617	$539,416	$531,349	95.86%	94.43%
TETON	GOLDEN RIDGE ELEM	27	$56,119	$57,664	$579	$58,243	$0	$2,585	$1,350	$1,350	$59,593	$59,593	101.51%	101.51%
TETON	GREENFIELD ELEM	72	$152,871	$160,702	$1,739	$162,441	$0	$19,225	$9,365	$9,365	$171,806	$171,806	99.83%	99.83%
TETON	PENDROY ELEM	16	$43,355	$30,639	$463	$31,102	$12,253	$3,754	$0	$0	$31,102	$31,102	66.02%	66.02%
TETON	POWER ELEM	98	$326,803	$235,896	$17,437	$253,333	$73,470	$34,532	$20,961	$13,930	$274,294	$267,263	75.91%	73.97%
TETON	POWER H S	41	$272,422	$225,740	$0	$225,740	$46,681	$25,499	$7,260	$2,971	$233,000	$228,712	78.21%	76.77%
TOOLE	GALATA ELEM	29	$92,530	$58,905	$9,632	$68,537	$23,993	$9,247	$0	$0	$68,537	$68,537	67.34%	67.34%
TOOLE	KEVIN ELEM	21	$101,357	$53,942	$347	$54,289	$47,068	$7,757	$0	$0	$54,289	$54,289	49.75%	49.75%
TOOLE	NICKOL ELEM	0	$19,308	$0	$0	$0	$0	$2,248	$0	$0	$0	$0	0.00%	0.00%
TOOLE	SHELBY ELEM	498	$1,391,067	$1,022,752	$126,203	$1,148,955	$242,112	$157,735	$91,983	$27,058	$1,240,938	$1,176,013	80.12%	75.93%
TOOLE	SHELBY H S	193	$1,067,857	$583,854	$18,281	$602,135	$465,723	$117,542	$0	$0	$602,135	$602,135	50.80%	50.80%
TOOLE	SUNBURST ELEM	184	$578,540	$423,029	$42,176	$465,206	$113,335	$67,109	$0	$0	$465,206	$465,206	72.05%	72.05%
TOOLE	SUNBURST H S	101	$600,417	$356,724	$0	$356,724	$243,693	$63,725	$0	$0	$356,724	$356,724	53.71%	53.71%
TREASURE	HYSHAM ELEM	131	$386,804	$309,540	$0	$309,540	$77,264	$40,682	$0	$0	$309,540	$309,540	72.41%	72.41%
TREASURE	HYSHAM H S	63	$396,098	$301,271	$26,133	$327,404	$68,694	$42,186	$0	$0	$327,404	$327,404	74.70%	74.70%
VALLEY	FRAZER ELEM	109	$752,962	$267,913	$26,821	$294,733	$458,229	$76,840	$8,026	$2,361	$302,759	$297,094	36.49%	35.80%
VALLEY	FRAZER H S	45	$587,716	$241,842	$0	$241,842	$345,874	$46,965	$0	$0	$241,842	$241,842	38.10%	38.10%
VALLEY	FT PECK ELEM	37	$133,240	$63,868	$5,401	$69,270	$63,970	$13,249	$21,041	$7,598	$90,310	$76,867	61.65%	52.47%
VALLEY	GLASGOW ELEM	734	$2,255,340	$1,512,669	$107,949	$1,620,618	$634,722	$266,607	$128,622	$97,598	$1,749,240	$1,718,216	69.36%	68.13%
VALLEY	GLASGOW H S	324	$1,486,798	$863,721	$43,661	$907,383	$579,415	$163,083	$89,084	$62,153	$996,467	$969,535	60.40%	58.76%
VALLEY	HINSDALE ELEM	67	$235,727	$180,626	$5,066	$185,692	$50,034	$25,185	$0	$0	$185,692	$185,692	71.17%	71.17%
VALLEY	HINSDALE H S	38	$262,880	$212,945	$0	$212,945	$49,936	$26,177	$0	$0	$212,945	$212,945	73.67%	73.67%
VALLEY	LUSTRE ELEM	66	$226,197	$148,195	$8,907	$157,102	$69,095	$15,265	$0	$0	$157,102	$157,102	65.06%	65.06%

Exhibit # 1
7/7/89 HB 28

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE AND RECAPTURE BASED ON FOUNDATION AMOUNT

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28 7-6.WK1
07/06/89
03:52 PM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)			FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED					
	141% = BEGINNING RECAPTURE LEVEL												PERCENT OF '88 ACTUAL	
	120% = AVERAGE '88 ACTUALS						ADDITIONAL		STATE COST	STATE COST	STATE SUPPORT	STATE SUPPORT		
		TOTAL	TOTAL COMBINED '88 GENERAL FUND	FOUNDATION SCHEDULE	SPECIAL EDUCATION	TOTAL FOUNDATION	RESOURCES NEEDED FOR	'88 ACTUAL RETIREMENT	TO GUAR ALL MILLS	TO GUAR ALL MILLS	ASSUMING ALL FUNDED	ASSUMING NON-LEVY REV	FUNDED BY STATE	FUNDED BY STATE
COUNTY	DISTRICT	ANB	AND INSURANCE	AMOUNT	AMOUNT	AMOUNT	COMBINED GF	AMOUNT	->ALL BY LEVY	->OTHER REV	BY MILLS	CONTINUES	->ALL LEVY	->OTHER REV
VALLEY	NASHUA ELEM	132	$461,178	$327,281	$42,518	$369,799	$91,379	$57,835	$23,057	$7,250	$392,856	$377,048	75.69%	72.65%
VALLEY	NASHUA H S	75	$417,331	$329,047	$29,881	$358,928	$58,402	$47,295	$27,845	$10,413	$386,773	$369,342	83.24%	79.49%
VALLEY	OPHEIM ELEM	102	$347,158	$249,037	$12,034	$261,071	$86,087	$43,760	$0	$0	$261,071	$261,071	66.78%	66.78%
VALLEY	OPHEIM H S	42	$358,006	$229,865	$0	$229,865	$128,141	$39,717	$0	$0	$229,865	$229,865	57.80%	57.80%
WHEATLAND	HARLOWTON ELEM	201	$506,025	$453,711	$26,307	$480,018	$26,006	$54,538	$29,398	$22,224	$509,416	$502,243	90.88%	89.60%
WHEATLAND	HARLOWTON H S	107	$484,922	$374,379	$0	$374,379	$110,543	$41,611	$0	$0	$374,379	$374,379	71.10%	71.10%
WHEATLAND	JUDITH GAP ELEM	88	$241,597	$220,795	$7,277	$228,072	$13,525	$22,889	$3,635	$2,058	$231,708	$230,130	87.61%	87.01%
WHEATLAND	JUDITH GAP H S	31	$189,276	$180,857	$0	$180,857	$8,419	$18,530	$2,477	$1,400	$183,334	$182,257	88.22%	87.71%
WHEATLAND	SHAWMUT ELEM	12	$28,592	$26,676	$0	$26,676	$1,916	$2,429	$0	$0	$26,676	$26,676	85.99%	85.99%
WHEATLAND	TWO DOT ELEM	6	$33,479	$11,852	$0	$11,852	$21,627	$2,448	$0	$0	$11,852	$11,852	32.99%	32.99%
WIBAUX	WIBAUX ELEM	184	$527,598	$424,032	$49,407	$473,438	$54,160	$64,885	$0	$0	$473,438	$473,438	79.91%	79.91%
WIBAUX	WIBAUX H S	81	$402,869	$339,382	$0	$339,382	$63,487	$40,916	$0	$0	$339,382	$339,382	76.47%	76.47%
YELLOWSTONE	BILLINGS ELEM	10146	$29,199,306	$20,744,308	$2,798,780	$23,543,088	$5,656,218	$3,641,868	$2,615,362	$2,255,719	$26,158,450	$25,798,806	79.65%	78.56%
YELLOWSTONE	BILLINGS H S	5044	$16,099,037	$12,671,418	$1,412,505	$14,083,923	$2,015,114	$1,772,176	$945,827	$706,701	$15,029,751	$14,790,625	84.10%	82.76%
YELLOWSTONE	BLUE CREEK ELEM	108	$188,121	$233,133	$0	$233,133	$0	$9,597	$6,013	$6,013	$239,146	$239,146	120.95%	120.95%
YELLOWSTONE	BROADVIEW ELEM	89	$313,749	$244,568	$16,277	$260,845	$52,904	$38,217	$0	$0	$260,845	$260,845	74.11%	74.11%
YELLOWSTONE	BROADVIEW H S	46	$265,327	$245,703	$0	$245,703	$19,624	$25,937	$0	$0	$245,703	$245,703	84.36%	84.36%
YELLOWSTONE	CANYON CRK ELEM	203	$492,098	$451,580	$27,158	$478,739	$13,359	$29,284	$39,410	$33,918	$518,149	$512,657	99.38%	98.33%
YELLOWSTONE	CUSTER ELEM	60	$264,463	$173,699	$11,533	$185,232	$79,230	$31,447	$0	$0	$185,232	$185,232	62.60%	62.60%
YELLOWSTONE	CUSTER H S	38	$251,592	$212,945	$0	$212,945	$38,647	$28,518	$0	$0	$212,945	$212,945	76.02%	76.02%
YELLOWSTONE	ELDER GROVE ELEM	177	$332,343	$396,915	$4,602	$401,516	$0	$31,222	$29,010	$29,010	$430,526	$430,526	118.42%	118.42%
YELLOWSTONE	ELYSIAN ELEM	67	$202,026	$150,291	$0	$150,291	$51,735	$18,657	$0	$0	$150,291	$150,291	68.10%	68.10%
YELLOWSTONE	HUNTLEY PROJ ELEM	475	$1,178,702	$992,962	$72,841	$1,065,804	$112,898	$143,953	$66,288	$38,499	$1,132,092	$1,104,302	85.59%	83.49%
YELLOWSTONE	HUNTLEY PROJ HS	200	$649,542	$597,318	$0	$597,318	$52,224	$74,882	$28,421	$16,444	$625,740	$613,762	86.38%	84.72%
YELLOWSTONE	INDEPENDENT ELEM	178	$285,322	$369,022	$0	$369,022	$0	$35,830	$26,833	$26,833	$395,855	$395,855	123.26%	123.26%
YELLOWSTONE	LAUREL ELEM	1310	$2,915,509	$2,680,749	$201,710	$2,882,459	$33,050	$353,594	$146,957	$137,198	$3,029,416	$3,019,657	92.67%	92.37%
YELLOWSTONE	LAUREL H S	553	$1,653,548	$1,403,955	$55,991	$1,459,946	$193,602	$211,721	$123,161	$112,730	$1,583,108	$1,572,677	84.87%	84.31%

Exhibit # 1
7/7/89 HB 28

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE AND RECAPTURE BASED ON FOUNDATION AMOUNT

USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED

HB28 7-6.WK1
07/06/89
03:52 PM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)					FY '91 GENERAL FUND			FY '91 RET	HB 28 AMENDED					
141% = BEGINNING RECAPTURE LEVEL													PERCENT OF '88 ACTUAL	
120% = AVERAGE '88 ACTUALS														
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	ADDITIONAL RESOURCES NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV
YELLOWSTONE	LOCKWOOD ELEM	1166	$2,906,865	$2,370,182	$240,428	$2,610,610	$296,255	$341,697	$242,841	$139,052	$2,853,451	$2,749,662	87.84%	84.64%
YELLOWSTONE	MORIN ELEM	34	$77,438	$62,007	$0	$62,007	$15,431	$7,838	$0	$0	$62,007	$62,007	72.71%	72.71%
YELLOWSTONE	PIONEER ELEM	92	$228,265	$201,231	$0	$201,231	$27,034	$25,512	$24,693	$19,265	$225,924	$220,495	89.02%	86.89%
YELLOWSTONE	SHEPHERD ELEM	443	$845,669	$927,331	$31,025	$958,355	$0	$82,654	$75,721	$75,721	$1,034,077	$1,034,077	111.39%	111.39%
YELLOWSTONE	SHEPHERD H S	253	$764,915	$714,414	$49,883	$764,298	$617	$85,964	$50,084	$49,746	$814,382	$814,043	95.71%	95.67%
YELLOWSTONE	YLSTN EDUCATION CENTER	0	$475,859	$0	$81,866	$81,866	$0	$54,260	$0	$0	$81,866	$81,866	0.00%	0.00%
TOTALS			$457,536,470	$350,058,161	$29,904,040	$379,962,201	$81,478,947	$52,846,958	$36,094,061	$24,854,635	$416,056,262	$404,816,836	81.52%	79.32%

Exhibit # 1
7/7/89 HB 28

****
ANALYSIS OF HB28 - 3rd READING--PERMISSIVE
AND RECAPTURE BASED ON FOUNDATION AMOUNT
****

HB28 7-6.WK1
07/06/89
03:18 PM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)													
	141% = BEGINNING RECAPTURE LEVEL				DISTRICT TAX				FY '91 GF			FY '91 DISTRICT	INCREASE (DECREASE)	INCREASE (DECREASE)
	120% = AVERAGE '88 ACTUALS		'88 GF & INS AS A % OF	ADDITIONAL RESOURCES	VAL PER ANB STATEWIDE AVG	CURRENT	FY '91 STATEWIDE 100	FY '91 GF VOTED LEVY	VOTED LEVY ASSUMING NON-	GUARANTEED	FY '91 TOTAL DIST LEVIES	LEVIES ASSUMING NON-	IN LEVIES ASSUMING	IN LEVIES ASSUMING NON-
COUNTY	DISTRICT	TOTAL ANB	NEW FOUND. PROGRAM	NEEDED FOR COMBINED GF	$18.43 ELEM $42.81 H.S.	MILL LEVY	MILL LEVY	ALL FUNDED BY MILLS	LEVY REV. CONTINUES	RETIREMENT MILL LEVY	ALL FUNDED BY MILLS	LEVY REVENUE CONTINUES	ALL FUNDED BY MILLS	LEVY REVENUE CONTINUES
BEAVERHEAD	BEAVERHEAD CO HS	411	126%	$293,143	$31.96	65.28	40	16.66	4.46	9.83	66.49	54.29	1.21	(10.99)
BEAVERHEAD	DILLON ELEM	975	106%	$120,927	$9.62	116.25	60	6.73	1.38	15.86	82.59	77.24	(33.66)	(39.01)
BEAVERHEAD	GRANT ELEM	29	99%	$0	$30.45	54.83	60	0.00	0.00	15.86	75.86	75.86	21.03	21.03
BEAVERHEAD	JACKSON ELEM	20	103%	$1,574	$32.16	63.04	60	2.45	0.00	15.86	78.30	75.86	15.26	12.82
BEAVERHEAD	LIMA ELEM	82	97%	$0	$19.70	73.20	60	0.00	0.00	15.86	75.86	75.86	2.66	2.66
BEAVERHEAD	LIMA H S	40	87%	$0	$40.38	43.68	40	0.00	0.00	9.83	49.83	49.83	6.15	6.15
BEAVERHEAD	POLARIS ELEM	5	183%	$9,845	$64.67	53.35	60	30.45	0.00	15.86	106.31	75.86	52.96	22.51
BEAVERHEAD	REICHLE ELEM	20	88%	$0	$22.53	57.28	60	0.00	0.00	15.86	75.86	75.86	18.58	18.58
BEAVERHEAD	WISDOM ELEM	39	138%	$25,044	$25.46	67.11	60	25.22	3.45	15.86	101.07	79.30	33.96	12.19
BEAVERHEAD	WISE RIVER ELEM	33	108%	$4,997	$19.20	58.49	60	7.89	0.00	15.86	83.74	75.86	25.25	17.37
BIG HORN	BIG BEND ELEM	2	89%	$0	$136.72	38.63	60	0.00	0.00	6.59	66.59	66.59	27.96	27.96
BIG HORN	COMMUNITY ELEM	23	111%	$5,805	$63.21	43.88	60	3.99	0.00	6.59	70.58	66.59	26.70	22.71
BIG HORN	HARDIN ELEM	1062	142%	$1,077,496	$12.74	44.87	60	66.48	0.00	6.59	133.07	66.59	88.20	21.72
BIG HORN	HARDIN H S	440	150%	$622,717	$34.68	53.52	40	36.09	0.00	3.15	79.23	43.15	25.71	(10.37)
BIG HORN	LODGE GRASS ELEM	377	196%	$820,255	$4.38	55.26	60	387.95	0.00	6.59	454.54	66.59	399.28	11.33
BIG HORN	LODGE GRASS H S	147	216%	$600,455	$608.91	28.34	40	6.71	0.00	3.15	49.85	43.15	21.51	14.81
BIG HORN	PLENTY COUPS HS	60	296%	$572,726	$10.42	33.08	40	771.01	0.00	3.15	814.16	43.15	781.08	10.07
BIG HORN	PRYOR ELEM	84	285%	$403,503	$7.44	33.80	60	603.98	0.00	6.59	670.56	66.59	636.76	32.79
BIG HORN	SQUIRREL CRK ELEM	10	150%	$12,226	$8,700.66	34.03	60	0.14	0.00	6.59	66.73	66.59	32.70	32.56
BIG HORN	WYOLA ELEM	72	317%	$473,022	$11.81	50.51	60	535.61	0.00	6.59	602.20	66.59	551.69	16.08
BLAINE	BEAR PAW ELEM	28	79%	$0	$188.59	44.49	60	0.00	0.00	14.05	74.05	74.05	29.56	29.56
BLAINE	CHINOOK ELEM	323	124%	$171,288	$36.28	81.41	60	14.62	13.53	14.05	88.67	87.58	7.26	6.17
BLAINE	CHINOOK H S	188	124%	$142,631	$125.74	45.55	40	6.03	6.03	8.02	54.05	54.05	8.50	8.50
BLAINE	CLEVELAND ELEM	14	83%	$0	$183.74	45.21	60	0.00	0.00	14.05	74.05	74.05	28.84	28.84
BLAINE	COW ISLAND TRAIL ELEM	5	79%	$0	$186.00	46.33	60	0.00	0.00	14.05	74.05	74.05	27.72	27.72
BLAINE	HARLEM ELEM	412	173%	$652,964	$6.40	54.00	60	173.56	0.00	14.05	247.61	74.05	193.61	20.05
BLAINE	HARLEM H S	142	178%	$385,062	$36.20	28.91	40	69.77	0.00	8.02	117.79	48.02	88.88	19.11

Exhibit # 1
7/7/89 HB 28

****

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE AND RECAPTURE BASED ON FOUNDATION AMOUNT

****

HB28 7-6.WK1
07/06/89
03:18 PM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL) 141% = BEGINNING RECAPTURE LEVEL 120% = AVERAGE '88 ACTUALS		'88 GF & INS AS A % OF	ADDITIONAL	DISTRICT TAX VAL PER ANB		FY '91	FY '91 GF	FY '91 GF VOTED LEVY			FY '91 DISTRICT	INCREASE (DECREASE) IN LEVIES	INCREASE (DECREASE) IN LEVIES
COUNTY	DISTRICT	TOTAL ANB	NEW FOUND. PROGRAM	RESOURCES NEEDED FOR COMBINED GF	STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	STATEWIDE 100 MILL LEVY	VOTED LEVY ALL FUNDED BY MILLS	ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	ASSUMING ALL FUNDED BY MILLS	ASSUMING NON-LEVY REVENUE CONTINUES
BLAINE	HAYS-LODGE POLE ELEM	154	235%	$548,856	$0.57	42.33	60	4842.66	745.06	14.05	4,916.71	819.11	4,874.38	776.78
BLAINE	HAYS-LODGE POLE H S	63	213%	$362,456	$1.39	25.17	40	2965.85	238.81	8.02	3,013.87	286.83	2,988.70	261.66
BLAINE	LLOYD ELEM	10	80%	$0	$156.23	43.72	60	0.00	0.00	14.05	74.05	74.05	30.33	30.33
BLAINE	N HARLEM COLONY ELEM	8	87%	$0	$10.33	58.97	60	0.00	0.00	14.05	74.05	74.05	15.08	15.08
BLAINE	TURNER ELEM	78	131%	$65,759	$22.18	105.07	60	38.01	28.10	14.05	112.06	102.15	6.99	(2.92)
BLAINE	TURNER H S	33	145%	$85,384	$58.33	89.07	40	44.36	31.40	8.02	92.38	79.42	3.31	(9.65)
BLAINE	ZURICH ELEM	64	74%	$0	$65.51	47.53	60	0.00	0.00	14.05	74.05	74.05	26.52	26.52
BROADWATER	BROADWATER CO HS	242	100%	$0	$44.52	49.50	40	0.00	0.00	7.01	47.01	47.01	(2.49)	(2.49)
BROADWATER	CROW CREEK EL	0	0%	$0	$0.00	38.56	60	0.00	0.00	10.83	70.83	70.83	32.27	32.27
BROADWATER	TOSTON ELEM	11	122%	$7,337	$70.11	59.26	60	9.51	4.62	10.83	80.35	75.45	21.09	16.19
BROADWATER	TOWNSEND ELEM	490	85%	$0	$18.99	58.23	60	0.00	0.00	10.83	70.83	70.83	12.60	12.60
CARBON	BELFRY ELEM	110	151%	$147,660	$89.37	56.94	60	15.02	1.05	14.87	89.89	75.92	32.95	18.98
CARBON	BELFRY H S	46	137%	$91,001	$213.71	36.71	40	9.26	0.00	10.20	59.46	50.20	22.75	13.49
CARBON	BOYD ELEM	18	92%	$0	$20.52	62.95	60	0.00	0.00	14.87	74.87	74.87	11.92	11.92
CARBON	BRIDGER ELEM	157	134%	$138,280	$27.80	87.28	60	31.68	21.91	14.87	106.55	96.78	19.27	9.50
CARBON	BRIDGER H S	80	142%	$151,877	$54.56	69.58	40	34.79	21.31	10.20	85.00	71.51	15.42	1.93
CARBON	EDGAR ELEM	22	149%	$26,482	$34.56	77.88	60	34.83	8.73	14.87	109.70	83.60	31.82	5.72
CARBON	FROMBERG ELEM	119	98%	$0	$8.68	58.21	60	0.00	0.00	14.87	74.87	74.87	16.66	16.66
CARBON	FROMBERG H S	64	105%	$15,839	$25.11	86.08	40	5.78	0.00	10.20	55.98	50.20	(30.10)	(35.88)
CARBON	JACKSON ELEM	19	79%	$0	$11.42	59.16	60	0.00	0.00	14.87	74.87	74.87	15.71	15.71
CARBON	JOLIET ELEM	249	93%	$0	$7.02	97.10	60	0.00	0.00	14.87	74.87	74.87	(22.23)	(22.23)
CARBON	JOLIET H S	89	125%	$85,646	$28.88	76.96	40	22.48	5.28	10.20	72.68	55.48	(4.28)	(21.48)
CARBON	LUTHER ELEM	20	71%	$0	$29.36	67.26	60	0.00	0.00	14.87	74.87	74.87	7.61	7.61
CARBON	RED LODGE ELEM	372	107%	$51,939	$12.71	87.76	60	7.58	0.00	14.87	82.45	74.87	(5.31)	(12.89)
CARBON	RED LODGE H S	143	124%	$121,262	$41.96	58.71	40	19.81	0.00	10.20	70.01	50.20	11.30	(8.51)
CARBON	ROBERTS ELEM	83	104%	$9,110	$12.10	52.08	60	5.96	0.00	14.87	80.83	74.87	28.75	22.79
CARBON	ROBERTS H S	50	78%	$0	$20.09	47.72	40	0.00	0.00	10.20	50.20	50.20	2.48	2.48

Exhibit # 1
7/7/89 HB 28

****

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE
AND RECAPTURE BASED ON FOUNDATION AMOUNT

****

HB28 7-6.WK1
07/06/89
03:18 PM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)													
	141% = BEGINNING RECAPTURE LEVEL				DISTRICT TAX				FY '91 GF				INCREASE	INCREASE
	120% = AVERAGE '88 ACTUALS		'88 GF & INS	ADDITIONAL	VAL PER ANB		FY '91	FY '91 GF	VOTED LEVY		FY '91 TOTAL	FY '91 DISTRICT	(DECREASE)	(DECREASE)
			AS A % OF	RESOURCES	STATEWIDE AVG	CURRENT	STATEWIDE	VOTED LEVY	ASSUMING NON-	GUARANTEED	DIST LEVIES	LEVIES	IN LEVIES	IN LEVIES
		TOTAL	NEW FOUND.	NEEDED FOR	$18.43 ELEM	MILL	100	ALL FUNDED	LEVY REV.	RETIREMENT	ALL FUNDED	ASSUMING NON-	ASSUMING	ASSUMING NON-
COUNTY	DISTRICT	ANB	PROGRAM	COMBINED GF	$42.81 H.S.	LEVY	MILL LEVY	BY MILLS	CONTINUES	MILL LEVY	BY MILLS	LEVY REVENUE CONTINUES	ALL FUNDED BY MILLS	LEVY REVENUE CONTINUES
CARTER	ALBION ELEM	10	86%	$0	$51.00	33.64	60	0.00	0.00	12.48	72.48	72.48	38.84	38.84
CARTER	ALZADA ELEM	11	90%	$0	$48.26	28.00	60	0.00	0.00	12.48	72.48	72.48	44.48	44.48
CARTER	CARTER CO H S	72	123%	$78,651	$69.34	43.44	40	15.75	0.00	8.01	63.76	48.01	20.32	4.57
CARTER	EKALAKA ELEM	95	143%	$110,092	$19.98	97.97	60	58.00	26.59	12.48	130.48	99.07	32.51	1.10
CARTER	HAMMOND-BOX ELDER EL	15	84%	$0	$61.50	33.88	60	0.00	0.00	12.48	72.48	72.48	38.60	38.60
CARTER	JOHNSTON ELEM	5	81%	$0	$78.94	29.37	60	0.00	0.00	12.48	72.48	72.48	43.11	43.11
CARTER	PINE HILL-PLAINVW EL	17	75%	$0	$25.48	29.68	60	0.00	0.00	12.48	72.48	72.48	42.80	42.80
CARTER	RIDGE ELEM	6	89%	$0	$50.52	53.81	60	0.00	0.00	12.48	72.48	72.48	18.67	18.67
CASCADE	BELT ELEM	230	114%	$77,565	$25.16	85.72	60	13.40	1.86	16.60	90.00	78.46	4.28	(7.26)
CASCADE	BELT H S	109	124%	$103,441	$31.21	84.63	40	22.17	12.39	9.64	71.81	62.03	(12.82)	(22.60)
CASCADE	CASCADE ELEM	189	114%	$65,590	$16.12	84.52	60	18.83	0.00	16.60	95.43	76.60	10.91	(7.92)
CASCADE	CASCADE H S	156	110%	$55,935	$26.74	65.70	40	8.38	0.00	9.64	58.02	49.64	(7.68)	(16.06)
CASCADE	CENTERVILLE EL	231	89%	$0	$6.64	89.58	60	0.00	0.00	16.60	76.60	76.60	(12.98)	(12.98)
CASCADE	CENTERVILLE H S	99	99%	$0	$15.49	80.22	40	0.00	0.00	9.64	49.64	49.64	(30.58)	(30.58)
CASCADE	DEEP CREEK ELEM	15	81%	$0	$31.17	69.28	60	0.00	0.00	16.60	76.60	76.60	7.32	7.32
CASCADE	GREAT FALLS EL	8295	116%	$2,934,859	$8.88	137.99	60	19.20	8.05	16.60	95.80	84.65	(42.19)	(53.34)
CASCADE	GREAT FALLS H S	3612	119%	$1,943,967	$21.05	81.75	40	12.57	3.31	9.64	62.21	52.95	(19.54)	(28.80)
CASCADE	SIMMS H S	173	116%	$107,187	$18.31	97.12	40	14.47	2.38	9.64	64.11	52.02	(33.01)	(45.10)
CASCADE	SUN RIVER VALLEY ELM	242	102%	$12,272	$7.88	122.01	60	2.75	0.00	16.60	79.35	76.60	(42.66)	(45.41)
CASCADE	ULM ELEM	100	92%	$0	$6.58	141.82	60	0.00	0.00	16.60	76.60	76.60	(65.22)	(65.22)
CASCADE	VAUGHN ELEM	172	95%	$0	$7.34	109.33	60	0.00	0.00	16.60	76.60	76.60	(32.73)	(32.73)
CHOUTEAU	BENTON LAKE EL	11	147%	$12,179	$113.52	52.09	60	9.75	0.08	9.35	79.11	69.43	27.02	17.34
CHOUTEAU	BIG SANDY ELEM	211	130%	$143,765	$31.51	72.58	60	21.63	14.64	9.35	90.98	83.99	18.40	11.41
CHOUTEAU	BIG SANDY H S	113	136%	$157,037	$74.76	51.82	40	18.59	14.28	6.78	65.37	61.06	13.55	9.24
CHOUTEAU	CARTER ELEM	4	219%	$19,851	$386.09	51.76	60	12.85	0.00	9.35	82.21	69.35	30.45	17.59
CHOUTEAU	FT BENTON ELEM	347	135%	$296,553	$16.45	104.43	60	48.41	30.66	9.35	117.76	100.01	13.33	(4.42)
CHOUTEAU	FT BENTON H S	151	181%	$397,738	$67.99	71.01	40	38.74	32.65	6.78	85.52	79.43	14.51	8.42

Exhibit # 1
7/7/89 HB 28

****

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE
AND RECAPTURE BASED ON FOUNDATION AMOUNT

****

HB28 7-6.WK1
07/06/89
03:18 PM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)													
	141% = BEGINNING RECAPTURE LEVEL													
	120% = AVERAGE '88 ACTUALS		'88 GF & INS AS A % OF	ADDITIONAL	DISTRICT TAX VAL PER ANB		FY '91	FY '91 GF	FY '91 GF VOTED LEVY		FY '91 TOTAL	FY '91 DISTRICT	INCREASE (DECREASE) IN LEVIES	INCREASE (DECREASE) IN LEVIES
COUNTY	DISTRICT	TOTAL ANB	NEW FOUND. PROGRAM	RESOURCES NEEDED FOR COMBINED GF	STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	STATEWIDE 100 MILL LEVY	VOTED LEVY ALL FUNDED BY MILLS	ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	DIST LEVIES ALL FUNDED BY MILLS	LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	ASSUMING ALL FUNDED BY MILLS	ASSUMING NON-LEVY REVENUE CONTINUES
CHOUTEAU	GERALDINE ELEM	101	146%	$135,554	$38.29	98.57	60	35.05	0.95	9.35	104.41	70.31	5.84	(28.26)
CHOUTEAU	GERALDINE H S	54	143%	$116,928	$86.19	62.99	40	25.12	0.00	6.78	71.90	46.78	8.91	(16.21)
CHOUTEAU	HIGHWOOD ELEM	96	145%	$119,121	$23.98	122.43	60	51.75	33.07	9.35	121.11	102.42	(1.32)	(20.01)
CHOUTEAU	HIGHWOOD H S	35	138%	$76,825	$74.50	75.03	40	29.46	15.29	6.78	76.25	62.08	1.22	(12.95)
CHOUTEAU	KNEES ELEM	13	130%	$8,249	$139.95	53.26	60	4.53	4.50	9.35	73.89	73.85	20.63	20.59
CHOUTEAU	LOMA ELEM	7	406%	$37,789	$200.98	56.70	60	26.86	18.09	9.35	96.21	87.44	39.51	30.74
CHOUTEAU	WARRICK ELEM	3	93%	$0	$477.39	40.30	60	0.00	0.00	9.35	69.35	69.35	29.05	29.05
CUSTER	COTTONWOOD EL	20	87%	$0	$17.16	59.02	60	0.00	0.00	16.53	76.53	76.53	17.51	17.51
CUSTER	CUSTER CO H S	729	118%	$359,181	$20.50	82.07	40	11.51	6.44	8.10	59.61	54.55	(22.46)	(27.52)
CUSTER	GARLAND ELEM	12	73%	$0	$16.62	62.32	60	0.00	0.00	16.53	76.53	76.53	14.21	14.21
CUSTER	HKT-BASIN SPR CRK EL	10	81%	$0	$42.14	57.20	60	0.00	0.00	16.53	76.53	76.53	19.33	19.33
CUSTER	KINSEY ELEM	50	88%	$0	$13.62	65.22	60	0.00	0.00	16.53	76.53	76.53	11.31	11.31
CUSTER	KIRCHER ELEM	59	84%	$0	$26.35	56.71	60	0.00	0.00	16.53	76.53	76.53	19.82	19.82
CUSTER	MILES CITY ELEM	1326	115%	$469,314	$6.86	174.50	60	19.21	12.05	16.53	95.74	88.58	(78.76)	(85.92)
CUSTER	MOON CREEK EL	9	91%	$0	$92.32	58.01	60	0.00	0.00	16.53	76.53	76.53	18.52	18.52
CUSTER	S H-FOSTER CRK ELEM	7	90%	$0	$74.86	62.44	60	0.00	0.00	16.53	76.53	76.53	14.09	14.09
CUSTER	S Y ELEM	12	87%	$0	$29.64	61.02	60	0.00	0.00	16.53	76.53	76.53	15.51	15.51
CUSTER	TRAIL CREEK EL	3	88%	$0	$116.19	59.16	60	0.00	0.00	16.53	76.53	76.53	17.37	17.37
CUSTER	TWIN BUTTES EL	9	81%	$0	$35.26	56.36	60	0.00	0.00	16.53	76.53	76.53	20.17	20.17
CUSTER	WHITNEY CRK EL	9	78%	$0	$30.36	58.43	60	0.00	0.00	16.53	76.53	76.53	18.10	18.10
DANIELS	FLAXVILLE ELEM	57	126%	$49,995	$30.35	92.99	60	28.90	0.00	20.85	109.75	80.85	16.76	(12.14)
DANIELS	FLAXVILLE H S	27	119%	$29,806	$64.07	79.42	40	17.23	0.00	16.79	74.02	56.79	(5.40)	(22.63)
DANIELS	PEERLESS ELEM	51	136%	$64,254	$24.43	93.97	60	51.58	0.00	20.85	132.43	80.85	38.46	(13.12)
DANIELS	PEERLESS H S	29	101%	$2,497	$42.96	69.13	40	2.00	0.00	16.79	58.79	56.79	(10.34)	(12.34)
DANIELS	SCOBEY ELEM	227	123%	$123,309	$16.01	117.90	60	29.48	0.00	20.85	110.33	80.85	(7.57)	(37.05)
DANIELS	SCOBEY H S	101	153%	$200,454	$35.98	114.27	40	49.78	25.31	16.79	106.57	82.10	(7.70)	(32.17)
DAWSON	BLOOMFIELD ELEM	24	95%	$0	$64.20	53.52	60	0.00	0.00	17.00	77.00	77.00	23.48	23.48

****

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE
AND RECAPTURE BASED ON FOUNDATION AMOUNT

****

HB28 7-6.WK1
07/06/89
03:18 PM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)													
	141% = BEGINNING RECAPTURE LEVEL													
	120% = AVERAGE '88 ACTUALS		'88 GF & INS		DISTRICT TAX				FY '91 GF				INCREASE	INCREASE
			AS A % OF	ADDITIONAL	VAL PER ANB		FY '91	FY '91 GF	VOTED LEVY			FY '91 DISTRICT	(DECREASE)	(DECREASE)
		TOTAL	NEW FOUND.	RESOURCES	STATEWIDE AVG	CURRENT	STATEWIDE	VOTED LEVY	ASSUMING NON-	GUARANTEED	FY '91 TOTAL	LEVIES	IN LEVIES	IN LEVIES
					$18.43 ELEM	MILL	100	ALL FUNDED	LEVY REV.	RETIREMENT	DIST LEVIES	ASSUMING NON-	ASSUMING	ASSUMING NON-
COUNTY	DISTRICT	ANB	PROGRAM	NEEDED FOR	$42.81 H.S.	LEVY	MILL LEVY	BY MILLS	CONTINUES	MILL LEVY	ALL FUNDED	LEVY REVENUE	ALL FUNDED	LEVY REVENUE
											BY MILLS	CONTINUES	BY MILLS	CONTINUES
DAWSON	DAWSON CO H S	572	151%	$799,673	$33.22	72.81	40	36.37	19.42	10.05	86.41	69.47	13.60	(3.34)
DAWSON	DEER CREEK ELEM	37	136%	$23,183	$50.95	49.89	60	12.30	0.00	17.00	89.30	77.00	39.41	27.11
DAWSON	GLENDIVE ELEM	1215	109%	$237,452	$11.51	95.69	60	10.61	0.00	17.00	87.61	77.00	(8.08)	(18.69)
DAWSON	LINDSAY ELEM	23	86%	$0	$56.86	43.71	60	0.00	0.00	17.00	77.00	77.00	33.29	33.29
DAWSON	RICHEY ELEM	82	157%	$129,582	$26.93	98.87	60	58.68	0.00	17.00	135.68	77.00	36.81	(21.87)
DAWSON	RICHEY H S	47	145%	$111,699	$72.20	58.76	40	32.92	0.00	10.05	82.96	50.05	24.20	(8.71)
DAWSON	UPPER CRACKERBOX/AMO	5	97%	$0	$350.93	41.45	60	0.00	0.00	17.00	77.00	77.00	35.55	35.55
DEER LODGE	ANACONDA ELEM	1114	103%	$70,423	$7.42	116.36	60	3.43	0.00	14.99	78.42	74.99	(37.94)	(41.37)
DEER LODGE	ANACONDA H S	578	107%	$119,467	$14.60	85.90	40	4.83	0.00	7.57	52.40	47.57	(33.50)	(38.33)
FALLON	BAKER ELEM	425	161%	$576,406	$66.95	56.43	60	20.26	14.02	3.12	83.38	77.14	26.95	20.71
FALLON	BAKER H S	200	217%	$752,527	$257.60	34.91	40	14.61	11.90	2.18	56.79	54.08	21.88	19.17
FALLON	FERTILE PRAIRIE EL	6	221%	$14,331	$3,844.23	31.55	60	0.62	0.00	3.12	63.74	63.12	32.19	31.57
FALLON	PLEVNA ELEM	98	165%	$145,227	$190.35	45.95	60	7.79	0.00	3.12	70.91	63.12	24.96	17.17
FALLON	PLEVNA H S	32	152%	$96,835	$582.93	28.47	40	5.19	0.00	2.18	47.37	42.18	18.90	13.71
FERGUS	AYERS ELEM	4	94%	$0	$34.00	73.39	60	0.00	0.00	19.08	79.08	79.08	5.69	5.69
FERGUS	BROOKS ELEM	12	123%	$7,302	$53.81	65.86	60	11.31	0.00	19.08	90.39	79.08	24.53	13.22
FERGUS	COTTONWOOD ELEM	7	79%	$0	$14.95	50.27	60	0.00	0.00	19.08	79.08	79.08	28.81	28.81
FERGUS	DEERFIELD ELEM	16	83%	$0	$11.12	56.33	60	0.00	0.00	19.08	79.08	79.08	22.75	22.75
FERGUS	DENTON ELEM	125	113%	$40,697	$23.45	97.39	60	13.88	12.53	19.08	92.96	91.61	(4.43)	(5.78)
FERGUS	DENTON H S	43	123%	$54,936	$72.32	70.30	40	17.67	16.38	9.55	67.22	65.93	(3.08)	(4.37)
FERGUS	FERGUS H S	493	102%	$20,517	$20.86	71.12	40	0.97	0.00	9.55	50.52	49.55	(20.60)	(21.57)
FERGUS	GRASS RANGE EL	81	103%	$6,528	$15.93	93.48	60	4.37	0.00	19.08	83.46	79.08	(10.02)	(14.40)
FERGUS	GRASS RANGE H S	29	120%	$34,894	$49.20	82.91	40	24.46	0.00	9.55	74.01	49.55	(8.90)	(33.36)
FERGUS	HILGER ELEM	0	0%	$0	$0.00	49.43	60	0.00	0.00	19.08	79.08	79.08	29.65	29.65
FERGUS	KING COLONY EL	4	86%	$0	$173.32	55.41	60	0.00	0.00	19.08	79.08	79.08	23.67	23.67
FERGUS	LEWISTOWN ELEM	1017	111%	$267,959	$7.70	134.98	60	14.30	6.59	19.08	93.38	85.67	(41.60)	(49.31)
FERGUS	MAIDEN ELEM	10	114%	$3,487	$42.53	54.50	60	8.20	0.00	19.08	87.28	79.08	32.78	24.58

Exhibit # 1
7/7/89 HB 28

****

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE
AND RECAPTURE BASED ON FOUNDATION AMOUNT

****

HB28 7-6.WK1
07/06/89
03:18 PM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL) 141% = BEGINNING RECAPTURE LEVEL 120% = AVERAGE '88 ACTUALS		'88 GF & INS AS A % OF NEW FOUND. PROGRAM	ADDITIONAL RESOURCES NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
COUNTY	DISTRICT	TOTAL ANB												
FERGUS	MOORE ELEM	88	124%	$59,823	$21.36	102.38	60	31.82	7.99	19.08	110.90	87.07	8.52	(15.31)
FERGUS	MOORE H S	38	119%	$41,222	$56.71	60.79	40	19.13	1.31	9.55	68.68	50.86	7.89	(9.93)
FERGUS	ROY ELEM	41	133%	$41,644	$24.03	134.74	60	42.27	0.00	19.08	121.35	79.08	(13.39)	(55.66)
FERGUS	ROY H S	14	130%	$44,017	$70.37	113.23	40	44.68	0.00	9.55	94.23	49.55	(19.00)	(63.68)
FERGUS	SPRING CRK COLONY EL	2	85%	$0	$55.12	50.52	60	0.00	0.00	19.08	79.08	79.08	28.56	28.56
FERGUS	WINIFRED ELEM	96	102%	$5,943	$22.27	88.92	60	2.78	0.00	19.08	81.86	79.08	(7.06)	(9.84)
FERGUS	WINIFRED H S	26	141%	$63,731	$82.21	64.24	40	29.82	0.00	9.55	79.37	49.55	15.13	(14.69)
FLATHEAD	BATAVIA ELEM	79	83%	$0	$7.17	50.51	60	0.00	0.00	15.26	75.26	75.26	24.75	24.75
FLATHEAD	BIGFORK ELEM	494	113%	$124,631	$14.42	80.60	60	13.69	0.00	15.26	88.96	75.26	8.36	(5.34)
FLATHEAD	BIGFORK H S	282	120%	$156,456	$32.96	56.19	40	12.96	11.32	8.51	61.47	59.83	5.28	3.64
FLATHEAD	BOORMAN ELEM	47	91%	$0	$5.13	64.90	60	0.00	0.00	15.26	75.26	75.26	10.36	10.36
FLATHEAD	CAYUSE PRAIRIE ELEM	198	78%	$0	$5.53	56.34	60	0.00	0.00	15.26	75.26	75.26	18.92	18.92
FLATHEAD	COLUMBIA FALLS ELEM	1435	110%	$315,217	$12.37	74.44	60	11.92	0.00	15.26	87.19	75.26	12.75	0.82
FLATHEAD	COLUMBIA FALLS H S	693	118%	$323,922	$28.53	53.40	40	10.92	0.00	8.51	59.43	48.51	6.03	(4.89)
FLATHEAD	CRESTON ELEM	49	90%	$0	$16.13	50.75	60	0.00	0.00	15.26	75.26	75.26	24.51	24.51
FLATHEAD	DEER PARK ELEM	99	92%	$0	$5.07	58.05	60	0.00	0.00	15.26	75.26	75.26	17.21	17.21
FLATHEAD	EVERGREEN ELEM	774	93%	$0	$5.67	153.39	60	0.00	0.00	15.26	75.26	75.26	(78.13)	(78.13)
FLATHEAD	FAIR-MONT-EGAN ELEM	120	86%	$0	$9.23	80.40	60	0.00	0.00	15.26	75.26	75.26	(5.14)	(5.14)
FLATHEAD	FLATHEAD H S	2084	118%	$1,003,657	$21.39	72.96	40	11.25	6.52	8.51	59.76	55.03	(13.20)	(17.93)
FLATHEAD	HELENA FLATS EL	185	91%	$0	$4.92	92.19	60	0.00	0.00	15.26	75.26	75.26	(16.93)	(16.93)
FLATHEAD	KALISPELL ELEM	2285	106%	$308,641	$10.49	111.75	60	7.33	0.00	15.26	82.60	75.26	(29.15)	(36.49)
FLATHEAD	KILA ELEM	78	120%	$38,238	$15.66	59.23	60	26.61	25.90	15.26	101.87	101.16	42.64	41.93
FLATHEAD	MARION ELEM	92	96%	$0	$16.15	56.57	60	0.00	0.00	15.26	75.26	75.26	18.69	18.69
FLATHEAD	MOUNTAIN BROOK ELEM	39	155%	$36,111	$10.05	79.57	60	61.18	59.38	15.26	136.44	134.65	56.87	55.08
FLATHEAD	OLNEY-BISSELL ELEM	85	111%	$24,315	$15.78	54.00	60	15.52	0.00	15.26	90.79	75.26	36.79	21.26
FLATHEAD	PLEASANT VALLEY ELEM	16	106%	$2,556	$19.92	49.76	60	8.02	7.93	15.26	83.29	83.20	33.53	33.44
FLATHEAD	SOMERS ELEM	284	87%	$0	$20.94	57.02	60	0.00	0.00	15.26	75.26	75.26	18.24	18.24

Exhibit # 1
7/7/89 HB 28

****

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE
AND RECAPTURE BASED ON FOUNDATION AMOUNT .

****

HB28 7-6.WK1
07/06/89
03:18 PM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)													
	141% = BEGINNING RECAPTURE LEVEL													
	120% = AVERAGE '88 ACTUALS		'88 GF & INS AS A % OF NEW FOUND. PROGRAM	ADDITIONAL RESOURCES NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
COUNTY	DISTRICT	TOTAL ANB												
FLATHEAD	SWAN RIVER EL	128	93%	$0	$10.55	56.15	60	0.00	0.00	15.26	75.26	75.26	19.11	19.11
FLATHEAD	WEST GLACIER ELEM	53	123%	$28,137	$38.16	50.89	60	13.91	0.00	15.26	89.18	75.26	38.29	24.37
FLATHEAD	WEST VALLEY EL	205	80%	$0	$7.37	56.47	60	0.00	0.00	15.26	75.26	75.26	18.79	18.79
FLATHEAD	WHITEFISH ELEM	1103	104%	$105,632	$12.57	86.72	60	5.20	0.00	15.26	80.46	75.26	(6.26)	(11.46)
FLATHEAD	WHITEFISH H S	566	115%	$227,392	$26.38	63.97	40	9.39	5.00	8.51	57.89	53.51	(6.08)	(10.46)
GALLATIN	AMSTERDAM ELEM	65	78%	$0	$30.24	48.82	60	0.00	0.00	16.58	76.58	76.58	27.76	27.76
GALLATIN	ANDERSON ELEM	97	85%	$0	$8.92	73.87	60	0.00	0.00	16.58	76.58	76.58	2.71	2.71
GALLATIN	BELGRADE ELEM	1082	95%	$0	$8.09	96.64	60	0.00	0.00	16.58	76.58	76.58	(20.06)	(20.06)
GALLATIN	BELGRADE H S	415	108%	$96,983	$22.19	61.10	40	5.46	0.00	9.33	54.79	49.33	(6.31)	(11.77)
GALLATIN	BOZEMAN ELEM	2736	116%	$994,161	$12.60	117.00	60	19.72	10.03	16.58	96.30	86.61	(20.70)	(30.39)
GALLATIN	BOZEMAN H S	1337	129%	$1,006,263	$32.06	70.43	40	17.58	15.11	9.33	66.91	64.44	(3.52)	(5.99)
GALLATIN	COTTONWOOD EL	16	86%	$0	$11.13	53.64	60	0.00	0.00	16.58	76.58	76.58	22.94	22.94
GALLATIN	GALLATIN GTWY ELEM	124	107%	$20,137	$12.01	86.76	60	8.81	0.00	16.58	85.39	76.58	(1.37)	(10.18)
GALLATIN	LA MOTTE ELEM	61	79%	$0	$10.09	59.90	60	0.00	0.00	16.58	76.58	76.58	16.68	16.68
GALLATIN	LOGAN ELEM	0	0%	$0	$0.00	47.64	60	0.00	0.00	16.58	76.58	76.58	28.94	28.94
GALLATIN	MALMBORG ELEM	10	100%	$96	$40.80	81.61	60	0.23	0.00	16.58	76.81	76.58	(4.80)	(5.03)
GALLATIN	MANHATTAN ELEM	331	88%	$0	$6.24	94.66	60	0.00	0.00	16.58	76.58	76.58	(18.08)	(18.08)
GALLATIN	MANHATTAN H S	160	120%	$101,378	$26.60	67.06	40	14.80	11.40	9.33	64.13	60.73	(2.93)	(6.33)
GALLATIN	MONFORTON EL	178	104%	$19,850	$8.74	90.02	60	6.05	0.00	16.58	82.63	76.58	(7.39)	(13.44)
GALLATIN	OPHIR ELEM	32	155%	$33,300	$91.22	64.44	60	11.41	5.99	16.58	87.99	82.57	23.55	18.13
GALLATIN	PASS CREEK ELEM	13	85%	$0	$36.06	54.00	60	0.00	0.00	16.58	76.58	76.58	22.58	22.58
GALLATIN	SPRINGHILL EL	9	96%	$0	$23.50	56.86	60	0.00	0.00	16.58	76.58	76.58	19.72	19.72
GALLATIN	THREE FORKS EL	244	110%	$60,668	$19.61	81.28	60	12.68	4.53	16.58	89.26	81.11	7.98	(0.17)
GALLATIN	THREE FORKS H S	135	117%	$76,237	$40.05	57.49	40	13.19	10.99	9.33	62.52	60.32	5.03	2.83
GALLATIN	W YELLOWSTONE ELEM	144	145%	$172,118	$23.77	114.37	60	50.28	37.19	16.58	126.86	113.77	12.49	(0.60)
GALLATIN	W YELLOWSTONE H S	73	137%	$118,938	$46.89	79.39	40	34.75	16.38	9.33	84.07	65.71	4.68	(13.68)
GALLATIN	WILLOW CREEK EL	33	187%	$61,203	$30.16	111.00	60	61.49	10.23	16.58	138.07	86.81	27.07	(24.19)

Exhibit # 1
7/7/89 HB 28

****

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE AND RECAPTURE BASED ON FOUNDATION AMOUNT

****

HB28 7-6.WK1
07/06/89
03:18 PM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL) 141% = BEGINNING RECAPTURE LEVEL 120% = AVERAGE '88 ACTUALS		'88 GF & INS AS A % OF NEW FOUND. PROGRAM	ADDITIONAL RESOURCES NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
COUNTY	DISTRICT	TOTAL ANB												
GALLATIN	WILLOW CREEK HS	22	107%	$9,760	$37.51	74.70	40	10.36	0.00	9.33	59.69	49.33	(15.01)	(25.37)
GARFIELD	BENZIEN ELEM	8	83%	$0	$21.55	39.38	60	0.00	0.00	10.83	70.83	70.83	31.45	31.45
GARFIELD	BIG DRY CREEK ELEM	13	89%	$0	$103.86	38.52	60	0.00	0.00	10.83	70.83	70.83	32.31	32.31
GARFIELD	BLACKFOOT ELEM	9	117%	$3,976	$36.69	43.66	60	12.04	0.00	10.83	82.87	70.83	39.21	27.17
GARFIELD	CAT CREEK ELEM	3	74%	$0	$36.18	35.03	60	0.00	0.00	10.83	70.83	70.83	35.80	35.80
GARFIELD	COHAGEN ELEM	24	74%	$0	$33.92	35.56	60	0.00	0.00	10.83	70.83	70.83	35.27	35.27
GARFIELD	FLAT CREEK ELEM	4	92%	$0	$24.92	46.07	60	0.00	0.00	10.83	70.83	70.83	24.76	24.76
GARFIELD	GARFIELD CO H S	90	110%	$36,500	$72.99	42.91	40	5.56	0.00	6.81	52.37	46.81	9.46	3.90
GARFIELD	JORDAN ELEM	160	95%	$0	$10.49	55.03	60	0.00	0.00	10.83	70.83	70.83	15.80	15.80
GARFIELD	KESTER ELEM	2	74%	$0	$81.73	47.95	60	0.00	0.00	10.83	70.83	70.83	22.88	22.88
GARFIELD	PINE GROVE ELEM	9	87%	$0	$13.81	35.03	60	0.00	0.00	10.83	70.83	70.83	35.80	35.80
GARFIELD	ROSS ELEM	4	89%	$0	$18.39	39.79	60	0.00	0.00	10.83	70.83	70.83	31.04	31.04
GARFIELD	SAND SPRINGS EL	3	80%	$0	$229.87	36.63	60	0.00	0.00	10.83	70.83	70.83	34.20	34.20
GARFIELD	SUTHRLND-COULEE ELEM	7	93%	$0	$78.98	39.56	60	0.00	0.00	10.83	70.83	70.83	31.27	31.27
GARFIELD	VAN NORMAN ELEM	5	130%	$7,065	$82.13	47.38	60	17.20	11.20	10.83	88.03	82.03	40.65	34.65
GLACIER	BROWNING ELEM	1360	159%	$1,857,681	$5.58	100.07	60	168.35	0.00	21.96	250.31	81.96	150.24	(18.11)
GLACIER	BROWNING H S	436	158%	$725,662	$19.89	56.62	40	61.75	0.00	10.31	112.06	50.31	55.44	(6.31)
GLACIER	CUT BANK ELEM	701	121%	$332,873	$34.83	81.21	60	13.63	0.00	21.96	95.59	81.96	14.38	0.75
GLACIER	CUT BANK H S	290	163%	$509,043	$84.67	53.65	40	20.73	0.00	10.31	71.04	50.31	17.39	(3.34)
GLACIER	E GLACIER PARK ELEM	44	157%	$64,461	$24.52	85.32	60	59.75	0.00	21.96	141.71	81.96	56.39	(3.36)
GLACIER	SEVILLE ELEM	28	78%	$0	$4.87	82.09	60	0.00	0.00	21.96	81.96	81.96	(0.13)	(0.13)
GOLDEN VALLEY	LAVINA ELEM	55	119%	$31,902	$28.90	62.65	60	20.07	0.00	10.98	91.05	70.98	28.40	8.33
GOLDEN VALLEY	LAVINA H S	24	115%	$21,246	$66.23	51.71	40	13.37	3.65	9.22	62.59	52.87	10.88	1.16
GOLDEN VALLEY	RYEGATE ELEM	60	136%	$67,397	$54.49	71.98	60	20.61	18.59	10.98	91.59	89.57	19.61	17.59
GOLDEN VALLEY	RYEGATE H S	38	124%	$50,865	$86.04	59.18	40	15.56	13.88	9.22	64.78	63.10	5.60	3.92
GRANITE	DRUMMOND ELEM	108	112%	$31,528	$23.10	84.02	60	12.64	8.42	16.66	89.29	85.08	5.27	1.06
GRANITE	DRUMMOND H S	89	90%	$0	$40.60	44.37	40	0.00	0.00	11.37	51.37	51.37	7.00	7.00

Exhibit # 1
7/7/89 HB 28

****

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE
AND RECAPTURE BASED ON FOUNDATION AMOUNT

****

HB28 7-6.WK1
07/06/89
03:18 PM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)													
	141% = BEGINNING RECAPTURE LEVEL				DISTRICT TAX				FY '91 GF			FY '91 DISTRICT	INCREASE (DECREASE)	INCREASE (DECREASE)
	120% = AVERAGE '88 ACTUALS		'88 GF & INS AS A % OF	ADDITIONAL RESOURCES	VAL PER ANB STATEWIDE AVG	CURRENT	FY '91 STATEWIDE	FY '91 GF VOTED LEVY	VOTED LEVY ASSUMING NON-	GUARANTEED	FY '91 TOTAL DIST LEVIES	LEVIES ASSUMING NON-	IN LEVIES ASSUMING	IN LEVIES ASSUMING NON-
		TOTAL	NEW FOUND.	NEEDED FOR	$18.43 ELEM	MILL	100	ALL FUNDED	LEVY REV.	RETIREMENT	ALL FUNDED	LEVY REVENUE	ALL FUNDED	LEVY REVENUE
COUNTY	DISTRICT	ANB	PROGRAM	COMBINED GF	$42.81 H.S.	LEVY	MILL LEVY	BY MILLS	CONTINUES	MILL LEVY	BY MILLS	CONTINUES	BY MILLS	CONTINUES
GRANITE	GRANITE H S	100	123%	$87,658	$33.34	75.35	40	20.48	18.94	11.37	71.85	70.31	(3.50)	(5.04)
GRANITE	HALL ELEM	29	126%	$15,093	$38.56	101.40	60	13.50	12.36	16.66	90.16	89.01	(11.24)	(12.39)
GRANITE	PHILIPSBURG EL	199	117%	$79,798	$16.75	86.69	60	21.76	16.31	16.66	98.42	92.97	11.73	6.28
HILL	BLUE SKY ELEM	108	169%	$179,965	$37.34	112.45	60	44.63	33.76	19.59	124.22	113.35	11.77	0.90
HILL	BLUE SKY HIGH	47	167%	$168,183	$85.79	88.82	40	41.71	37.67	11.24	92.95	88.91	4.13	0.09
HILL	BOX ELDER ELEM	112	201%	$301,346	$9.14	53.12	60	251.92	0.00	19.59	331.51	79.59	278.39	26.47
HILL	BOX ELDER H S	69	183%	$262,290	$14.84	30.22	40	173.44	0.00	11.24	224.68	51.24	194.44	21.02
HILL	COTTONWOOD ELEM	49	121%	$25,263	$72.76	64.33	60	7.09	0.00	19.59	86.67	79.59	22.34	15.26
HILL	DAVEY ELEM	8	108%	$2,164	$218.75	58.23	60	1.24	0.00	19.59	80.83	79.59	22.60	21.36
HILL	GILDFORD COLONY ELEM	13	93%	$0	$9.62	66.76	60	0.00	0.00	19.59	79.59	79.59	12.83	12.83
HILL	HAVRE ELEM	1703	109%	$339,520	$13.23	99.29	60	10.82	0.00	19.59	90.41	79.59	(8.88)	(19.70)
HILL	HAVRE H S	714	119%	$368,697	$38.88	54.73	40	12.06	2.93	11.24	63.31	54.17	8.58	(0.56)
HILL	K-G ELEM	72	122%	$59,577	$41.19	84.82	60	20.09	6.92	19.59	99.68	86.51	14.86	1.69
HILL	K-G HIGH SCHOOL	29	184%	$144,378	$115.68	78.70	40	43.04	25.77	11.24	94.28	77.01	15.58	(1.69)
HILL	ROCKY BOY ELEM	299	193%	$630,422	$0.57	48.04	60	2591.53	0.00	19.59	2,671.12	79.59	2,623.08	31.55
JEFFERSON	BASIN ELEM	12	172%	$20,665	$118.51	70.03	60	14.53	12.92	15.96	90.50	88.88	20.47	18.85
JEFFERSON	BOULDER ELEM	246	126%	$160,571	$11.53	112.37	60	37.19	34.96	15.96	113.16	110.93	0.79	(1.44)
JEFFERSON	CARDWELL ELEM	43	103%	$2,929	$117.16	51.22	60	0.58	0.00	15.96	76.55	75.96	25.33	24.74
JEFFERSON	CLANCY ELEM	356	109%	$70,083	$15.19	94.81	60	10.68	0.00	15.96	86.65	75.96	(8.16)	(18.85)
JEFFERSON	JEFFERSON H S	221	111%	$71,085	$57.48	51.64	40	5.60	4.37	7.49	53.09	51.86	1.45	0.22
JEFFERSON	MONTANA CITY ELEM	154	130%	$110,385	$19.72	110.34	60	36.35	0.84	15.96	112.31	76.80	1.97	(33.54)
JEFFERSON	WHITEHALL ELEM	342	113%	$98,119	$8.73	125.26	60	15.57	11.57	15.96	91.53	87.53	(33.73)	(37.73)
JEFFERSON	WHITEHALL H S	213	108%	$55,091	$39.18	49.37	40	6.04	5.32	7.49	53.53	52.81	4.16	3.44
JUDITH BASIN	GEYSER ELEM	61	115%	$29,405	$22.15	78.16	60	21.76	0.00	12.73	94.49	72.73	16.33	(5.43)
JUDITH BASIN	GEYSER H S	43	92%	$0	$44.30	33.82	40	0.00	0.00	9.96	49.96	49.96	16.14	16.14
JUDITH BASIN	HOBSON ELEM	96	134%	$87,735	$30.78	103.02	60	29.70	28.77	12.73	102.42	101.49	(0.60)	(1.53)
JUDITH BASIN	HOBSON H S	60	111%	$31,352	$49.24	78.69	40	10.61	9.67	9.96	60.57	59.63	(18.12)	(19.06)

Exhibit # 1
7/7/89 HB 28

****

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE
AND RECAPTURE BASED ON FOUNDATION AMOUNT

****

HB28 7-6.WK1
07/06/89
03:18 PM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL) 141% = BEGINNING RECAPTURE LEVEL 120% = AVERAGE '88 ACTUALS			'88 GF & INS AS A % OF NEW FOUND. PROGRAM	ADDITIONAL RESOURCES NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.		FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
COUNTY	DISTRICT	TOTAL ANB				CURRENT MILL LEVY								
JUDITH BASIN	RAYNESFORD ELEM	20	109%	$4,909	$27.68	70.66	60	8.87	0.00	12.73	81.60	72.73	10.94	2.07
JUDITH BASIN	STANFORD ELEM	109	133%	$94,245	$30.23	89.63	60	28.60	22.43	12.73	101.33	95.16	11.70	5.53
JUDITH BASIN	STANFORD H S	52	129%	$77,691	$63.36	67.68	40	23.58	12.27	9.96	73.54	62.23	5.86	(5.45)
LAKE	ARLEE ELEM	330	141%	$307,465	$3.45	67.40	60	104.09	0.00	15.29	179.38	75.29	111.98	7.89
LAKE	ARLEE H S	150	110%	$46,652	$7.59	39.61	40	7.27	0.00	8.97	56.23	48.97	16.62	9.36
LAKE	CHARLO ELEM	190	110%	$44,475	$5.67	60.71	60	12.70	0.00	15.29	88.00	75.29	27.29	14.58
LAKE	CHARLO H S	78	107%	$22,637	$21.30	35.10	40	6.78	0.00	8.97	55.75	48.97	20.65	13.87
LAKE	ELMO ELEM	0	0%	$0	$0.00	51.04	60	0.00	0.00	15.29	75.29	75.29	24.25	24.25
LAKE	POLSON ELEM	1021	82%	$0	$15.55	67.12	60	0.00	0.00	15.29	75.29	75.29	8.17	8.17
LAKE	POLSON H S	420	106%	$74,009	$44.15	48.61	40	3.99	0.72	8.97	52.96	49.69	4.35	1.08
LAKE	RONAN ELEM	1004	97%	$0	$4.74	65.79	60	0.00	0.00	15.29	75.29	75.29	9.50	9.50
LAKE	RONAN H S	355	108%	$78,048	$13.41	36.25	40	5.14	0.00	8.97	54.10	48.97	17.85	12.72
LAKE	ST IGNATIUS ELEM	398	125%	$214,668	$3.83	73.43	60	29.27	0.00	15.29	104.57	75.29	31.14	1.86
LAKE	ST IGNATIUS H S	160	111%	$58,364	$9.52	42.19	40	8.52	0.00	8.97	57.49	48.97	15.30	6.78
LAKE	SWAN LAKE-SALMON ELEM	20	146%	$27,556	$33.75	57.04	60	40.82	25.73	15.29	116.11	101.03	59.07	43.99
LAKE	UPPER WEST SHORE ELEM	23	95%	$0	$97.49	55.10	60	0.00	0.00	15.29	75.29	75.29	20.19	20.19
LAKE	VALLEY VIEW ELEM	10	129%	$7,221	$20.92	63.98	60	34.52	26.16	15.29	109.82	101.45	45.84	37.47
LEWIS & CLARK	AUCHARD CRK ELEM	20	119%	$7,802	$9.87	51.57	60	21.17	0.00	16.96	98.14	76.96	46.57	25.39
LEWIS & CLARK	AUGUSTA ELEM	94	133%	$83,426	$21.53	98.67	60	41.22	14.86	16.96	118.18	91.82	19.51	(6.85)
LEWIS & CLARK	AUGUSTA H S	52	96%	$0	$42.72	50.71	40	0.00	0.00	9.34	49.34	49.34	(1.37)	(1.37)
LEWIS & CLARK	CRAIG ELEM	10	129%	$7,726	$161.30	62.87	60	4.79	3.97	16.96	81.75	80.93	18.88	18.06
LEWIS & CLARK	E HELENA ELEM	935	97%	$0	$7.83	103.24	60	0.00	0.00	16.96	76.96	76.96	(26.28)	(26.28)
LEWIS & CLARK	HELENA ELEM	4682	121%	$2,251,407	$9.79	140.14	60	26.10	17.96	16.96	103.06	94.93	(37.08)	(45.21)
LEWIS & CLARK	HELENA H S	2775	127%	$2,125,395	$22.36	83.60	40	18.16	12.77	9.34	67.50	62.11	(16.10)	(21.49)
LEWIS & CLARK	KESSLER ELEM	262	98%	$0	$11.28	98.22	60	0.00	0.00	16.96	76.96	76.96	(21.26)	(21.26)
LEWIS & CLARK	LINCOLN ELEM	158	71%	$0	$10.72	76.50	60	0.00	0.00	16.96	76.96	76.96	0.46	0.46
LEWIS & CLARK	LINCOLN HIGH SCHOOL	59	88%	$0	$28.70	52.51	40	0.00	0.00	9.34	49.34	49.34	(3.17)	(3.17)

Exhibit # 1
7/7/89 HB 28

****

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE
AND RECAPTURE BASED ON FOUNDATION AMOUNT

****

HB28 7-6.WK1
07/06/89
03:18 PM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL) 141% = BEGINNING RECAPTURE LEVEL 120% = AVERAGE '88 ACTUALS		'88 GF & INS AS A % OF	ADDITIONAL	DISTRICT TAX VAL PER ANB				FY '91 GF VOTED LEVY			FY '91 DISTRICT LEVIES	INCREASE (DECREASE) IN LEVIES	INCREASE (DECREASE) IN LEVIES
COUNTY	DISTRICT	TOTAL ANB	NEW FOUND. PROGRAM	RESOURCES NEEDED FOR COMBINED GF	STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	ASSUMING NON-LEVY REVENUE CONTINUES	ASSUMING ALL FUNDED BY MILLS	ASSUMING NON-LEVY REVENUE CONTINUES
LEWIS & CLARK	TRINITY ELEM	30	88%	$0	$48.16	62.65	60	0.00	0.00	16.96	76.96	76.96	14.31	14.31
LEWIS & CLARK	WOLF CREEK ELEM	11	180%	$22,239	$259.91	57.13	60	7.78	4.36	16.96	84.74	81.32	27.61	24.19
LIBERTY	CHESTER ELEM	239	105%	$30,405	$33.64	61.78	60	3.78	0.00	6.39	70.17	66.39	8.39	4.61
LIBERTY	CHESTER H S	99	163%	$224,876	$116.22	50.60	40	19.55	15.11	5.49	65.03	60.60	14.43	10.00
LIBERTY	J-1 ELEM	106	124%	$83,298	$39.47	62.02	60	19.91	4.21	6.39	86.30	70.60	24.28	8.58
LIBERTY	J-1 HIGH SCHOOL	38	162%	$135,695	$110.10	64.52	40	32.43	23.98	5.49	77.92	69.47	13.40	4.95
LIBERTY	LIBERTY ELEM SCHOOL	14	100%	$0	$14.86	71.33	60	0.00	0.00	6.39	66.39	66.39	(4.94)	(4.94)
LIBERTY	WHITLASH ELEM	10	120%	$4,952	$325.63	33.63	60	1.52	0.00	6.39	67.91	66.39	34.28	32.76
LINCOLN	EUREKA ELEM	528	96%	$0	$6.98	114.03	60	0.00	0.00	16.80	76.80	76.80	(37.23)	(37.23)
LINCOLN	FORTINE ELEM	83	79%	$0	$14.50	53.31	60	0.00	0.00	16.80	76.80	76.80	23.49	23.49
LINCOLN	LIBBY ELEM	1474	121%	$707,801	$11.18	120.03	60	26.06	20.68	16.80	102.86	97.48	(17.17)	(22.55)
LINCOLN	LIBBY H S	718	125%	$475,356	$22.96	65.85	40	15.47	7.37	9.21	64.68	56.58	(1.17)	(9.27)
LINCOLN	LINCOLN CO H S	248	119%	$151,069	$23.93	75.70	40	14.23	10.38	9.21	63.44	59.59	(12.26)	(16.11)
LINCOLN	MCCORMICK ELEM	34	94%	$0	$8.98	52.82	60	0.00	0.00	16.80	76.80	76.80	23.98	23.98
LINCOLN	REXFORD ELEM	0	0%	$0	$0.00	44.99	60	0.00	0.00	16.80	76.80	76.80	31.81	31.81
LINCOLN	SYLVANITE ELEM	20	72%	$0	$8.44	53.96	60	0.00	0.00	16.80	76.80	76.80	22.84	22.84
LINCOLN	TREGO ELEM	90	85%	$0	$7.68	72.98	60	0.00	0.00	16.80	76.80	76.80	3.82	3.82
LINCOLN	TROY ELEM	471	106%	$71,602	$17.56	89.21	60	8.25	0.00	16.80	85.05	76.80	(4.16)	(12.41)
LINCOLN	TROY H S	209	127%	$177,117	$43.49	65.87	40	19.49	9.10	9.21	68.70	58.31	2.83	(7.56)
LINCOLN	YAAK ELEM	20	71%	$0	$17.09	53.34	60	0.00	0.00	16.80	76.80	76.80	23.46	23.46
MADISON	ALDER ELEM	28	99%	$0	$28.46	63.43	60	0.00	0.00	13.95	73.95	73.95	10.52	10.52
MADISON	ENNIS ELEM	238	142%	$234,426	$36.46	72.01	60	27.01	15.96	13.95	100.96	89.90	28.95	17.89
MADISON	ENNIS H S	128	125%	$106,105	$67.79	51.10	40	12.23	4.35	9.90	62.13	54.25	11.03	3.15
MADISON	HARRISON ELEM	62	103%	$5,228	$22.47	80.36	60	3.75	3.75	13.95	77.70	77.70	(2.66)	(2.66)
MADISON	HARRISON H S	39	82%	$0	$34.41	40.35	40	0.00	0.00	9.90	49.90	49.90	9.55	9.55
MADISON	SHERIDAN ELEM	195	83%	$0	$10.80	56.44	60	0.00	0.00	13.95	73.95	73.95	17.51	17.51
MADISON	SHERIDAN H S	86	102%	$6,476	$33.76	55.96	40	1.76	0.00	9.90	51.66	49.90	(4.30)	(6.06)

Exhibit # 1
7/7/89 HB 28

****

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE
AND RECAPTURE BASED ON FOUNDATION AMOUNT

****

HB28 7-6.WK1
07/06/89
03:18 PM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)													
	141% = BEGINNING RECAPTURE LEVEL												INCREASE	INCREASE
	120% = AVERAGE '88 ACTUALS		'88 GF & INS	ADDITIONAL	DISTRICT TAX VAL PER ANB		FY '91	FY '91 GF	FY '91 GF VOTED LEVY		FY '91 TOTAL	FY '91 DISTRICT	(DECREASE)	(DECREASE)
			AS A % OF	RESOURCES	STATEWIDE AVG	CURRENT	STATEWIDE	VOTED LEVY	ASSUMING NON-	GUARANTEED	DIST LEVIES	LEVIES	IN LEVIES	IN LEVIES
		TOTAL	NEW FOUND.	NEEDED FOR	$18.43 ELEM	MILL	100	ALL FUNDED	LEVY REV.	RETIREMENT	ALL FUNDED	ASSUMING NON-	ASSUMING	ASSUMING NON-
COUNTY	DISTRICT	ANB	PROGRAM	COMBINED GF	$42.81 H.S.	LEVY	MILL LEVY	BY MILLS	CONTINUES	MILL LEVY	BY MILLS	LEVY REVENUE CONTINUES	ALL FUNDED BY MILLS	LEVY REVENUE CONTINUES
MADISON	TWIN BRIDGES ELEM	145	124%	$92,513	$23.40	97.89	60	27.26	23.95	13.95	101.21	97.89	3.32	0.00
MADISON	TWIN BRIDGES H S	90	122%	$76,189	$37.70	71.82	40	19.78	14.66	9.90	69.67	64.56	(2.15)	(7.26)
MCCONE	BROCKWAY ELEM	19	113%	$7,089	$60.97	54.78	60	6.12	4.15	12.03	78.15	76.19	23.37	21.41
MCCONE	CIRCLE ELEM	278	122%	$139,563	$12.63	90.28	60	27.25	6.42	12.03	99.28	78.45	9.00	(11.83)
MCCONE	CIRCLE H S	151	134%	$175,335	$56.59	51.78	40	20.52	10.24	7.69	68.20	57.92	16.42	6.14
MCCONE	PRAIRIE ELK ELEM	5	195%	$11,291	$158.67	47.50	60	14.23	0.00	12.03	86.27	72.03	38.77	24.53
MCCONE	SOUTHVIEW ELEM	9	243%	$16,894	$79.86	55.20	60	23.50	2.29	12.03	95.54	74.32	40.34	19.12
MCCONE	VIDA ELEM	25	118%	$10,199	$94.51	48.40	60	4.32	0.00	12.03	76.35	72.03	27.95	23.63
MEAGHER	LENNEP ELEM	12	96%	$0	$182.56	41.08	60	0.00	0.00	10.06	70.06	70.06	28.98	28.98
MEAGHER	RINGLING ELEM	3	138%	$9,043	$540.08	47.55	60	5.58	4.23	10.06	75.64	74.29	28.09	26.74
MEAGHER	WHT SULPHUR SPGS ELEM	193	128%	$134,172	$21.56	73.59	60	32.24	3.32	10.06	102.30	73.38	28.71	(0.21)
MEAGHER	WHT SULPHUR SPGS HS	101	141%	$144,793	$78.94	44.75	40	18.16	11.79	6.19	64.36	57.99	19.61	13.24
MINERAL	ALBERTON ELEM	152	131%	$110,054	$11.12	165.05	60	39.29	35.06	20.47	119.77	115.53	(45.28)	(49.52)
MINERAL	ALBERTON H S	63	101%	$1,904	$25.88	109.41	40	0.71	0.00	13.67	54.37	53.67	(55.04)	(55.74)
MINERAL	SALTESE ELEM	3	186%	$10,190	$169.88	74.01	60	20.00	11.08	20.47	100.47	91.55	26.46	17.54
MINERAL	ST REGIS ELEM	123	115%	$47,006	$18.91	106.19	60	20.21	9.33	20.47	100.68	89.80	(5.51)	(16.39)
MINERAL	ST REGIS H S	51	104%	$10,250	$57.35	67.45	40	3.50	0.00	13.67	57.17	53.67	(10.28)	(13.78)
MINERAL	SUPERIOR ELEM	279	130%	$192,955	$13.75	126.90	60	38.13	31.63	20.47	118.61	112.10	(8.29)	(14.80)
MINERAL	SUPERIOR H S	118	124%	$98,790	$32.27	74.58	40	19.56	16.79	13.67	73.22	70.46	(1.36)	(4.12)
MISSOULA	BONNER ELEM	390	127%	$215,186	$13.72	126.42	60	29.94	27.94	17.13	107.07	105.07	(19.35)	(21.35)
MISSOULA	CLINTON ELEM	276	91%	$0	$7.19	85.84	60	0.00	0.00	17.13	77.13	77.13	(8.71)	(8.71)
MISSOULA	DESMET SCHOOL	74	120%	$44,120	$29.63	57.07	60	20.12	0.00	17.13	97.25	77.13	40.18	20.06
MISSOULA	FRENCHTOWN ELEM	519	122%	$247,056	$34.63	81.08	60	13.75	0.00	17.13	90.88	77.13	9.80	(3.95)
MISSOULA	FRENCHTOWN H S	228	170%	$466,896	$78.82	65.86	40	25.98	20.22	10.00	75.98	70.22	10.12	4.36
MISSOULA	HELLGATE ELEM	736	104%	$64,054	$12.69	88.38	60	4.72	0.00	17.13	81.85	77.13	(6.53)	(11.25)
MISSOULA	LOLO ELEM	521	116%	$181,201	$5.65	132.27	60	18.88	6.26	17.13	96.00	83.39	(36.27)	(48.88)
MISSOULA	MISSOULA ELEM	5554	116%	$2,032,063	$11.06	128.83	60	19.86	1.74	17.13	96.98	78.87	(31.85)	(49.96)

Exhibit # 1
7/7/89 HB 28

****

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE
AND RECAPTURE BASED ON FOUNDATION AMOUNT

****

HB28 7-6.WK1
07/06/89
03:18 PM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)													
	141% = BEGINNING RECAPTURE LEVEL													
	120% = AVERAGE '88 ACTUALS		'88 GF & INS	ADDITIONAL	DISTRICT TAX				FY '91 GF				INCREASE	INCREASE
			AS A % OF	RESOURCES	VAL PER ANB		FY '91	FY '91 GF	VOTED LEVY			FY '91 DISTRICT	(DECREASE)	(DECREASE)
		TOTAL	NEW FOUND.	NEEDED FOR	STATEWIDE AVG	CURRENT	STATEWIDE	VOTED LEVY	ASSUMING NON-	GUARANTEED	FY '91 TOTAL	LEVIES	IN LEVIES	IN LEVIES
		ANB	PROGRAM	COMBINED GF	$18.43 ELEM	MILL	100	ALL FUNDED	LEVY REV.	RETIREMENT	DIST LEVIES	ASSUMING NON-	ASSUMING	ASSUMING NON-
COUNTY	DISTRICT				$42.81 H.S.	LEVY	MILL LEVY	BY MILLS	CONTINUES	MILL LEVY	ALL FUNDED	LEVY REVENUE	ALL FUNDED	LEVY REVENUE
											BY MILLS	CONTINUES	BY MILLS	CONTINUES
MISSOULA	MISSOULA H S	3561	129%	$2,897,283	$26.21	79.31	40	19.86	14.73	10.00	69.85	64.72	(9.46)	(14.59)
MISSOULA	POTOMAC ELEM	107	130%	$80,179	$6.85	78.52	60	40.67	6.50	17.13	117.80	83.62	39.28	5.10
MISSOULA	SEELEY LAKE ELEM	192	136%	$173,436	$12.92	100.15	60	54.97	21.02	17.13	132.10	98.15	31.95	(2.00)
MISSOULA	SUNSET ELEM	14	205%	$29,966	$30.33	68.65	60	70.56	26.20	17.13	147.69	103.32	79.04	34.67
MISSOULA	SWAN VALLEY ELEM	69	109%	$19,056	$13.13	76.00	60	14.99	0.00	17.13	92.12	77.13	16.12	1.13
MISSOULA	TARGET RANGE ELEM	438	90%	$0	$10.92	76.74	60	0.00	0.00	17.13	77.13	77.13	0.39	0.39
MISSOULA	WOODMAN ELEM	52	128%	$44,700	$14.43	61.83	60	46.65	4.35	17.13	123.78	81.47	61.95	19.64
MUSSELSHELL	MELSTONE ELEM	76	112%	$29,244	$59.40	29.13	60	6.48	0.00	11.58	78.05	71.58	48.92	42.45
MUSSELSHELL	MELSTONE H S	46	126%	$62,803	$98.15	21.78	40	13.91	0.00	8.95	62.86	48.95	41.08	27.17
MUSSELSHELL	MUSSELSHELL ELEM	14	338%	$68,298	$310.02	29.13	60	15.74	1.35	11.58	87.31	72.92	58.18	43.79
MUSSELSHELL	ROUNDUP ELEM	482	102%	$17,932	$14.11	48.09	60	2.02	0.00	11.58	73.60	71.58	25.51	23.49
MUSSELSHELL	ROUNDUP H S	250	110%	$76,100	$44.56	38.22	40	6.83	0.24	8.95	55.78	49.19	17.56	10.97
PARK	ARROWHEAD ELEM	74	82%	$0	$17.68	53.87	60	0.00	0.00	17.50	77.50	77.50	23.63	23.63
PARK	CLYDE PARK ELEM	100	97%	$0	$15.30	71.65	60	0.00	0.00	17.50	77.50	77.50	5.85	5.85
PARK	CLYDE PARK H S	69	90%	$0	$21.60	44.10	40	0.00	0.00	11.13	51.13	51.13	7.03	7.03
PARK	COOKE CITY ELEM	0	0%	$0	$0.00	42.15	60	0.00	0.00	17.50	77.50	77.50	35.35	35.35
PARK	GARDINER ELEM	144	111%	$41,540	$12.23	49.60	60	15.66	0.00	17.50	93.15	77.50	43.55	27.90
PARK	GARDINER H S	96	180%	$283,320	$24.80	30.84	40	93.29	0.00	11.13	144.43	51.13	113.59	20.29
PARK	LIVINGSTON ELEM	986	117%	$416,638	$11.74	103.75	60	22.93	16.54	17.50	100.43	94.04	(3.32)	(9.71)
PARK	PARK H S	504	128%	$392,799	$28.90	65.48	40	18.21	15.88	11.13	69.34	67.02	3.86	1.54
PARK	PINE CREEK ELEM	28	87%	$0	$19.01	48.75	60	0.00	0.00	17.50	77.50	77.50	28.75	28.75
PARK	RICHLAND ELEM	12	100%	$0	$55.25	63.27	60	0.00	0.00	17.50	77.50	77.50	14.23	14.23
PARK	SPRINGDALE ELEM	12	85%	$0	$50.14	48.15	60	0.00	0.00	17.50	77.50	77.50	29.35	29.35
PARK	WILSALL ELEM	100	98%	$0	$19.55	74.33	60	0.00	0.00	17.50	77.50	77.50	3.17	3.17
PARK	WILSALL H S	39	104%	$9,452	$44.30	59.75	40	5.47	0.00	11.13	56.61	51.13	(3.14)	(8.62)
PETROLEUM	WINNETT ELEM	76	113%	$28,925	$39.90	78.82	60	9.54	0.00	9.86	79.40	69.86	0.58	(8.96)
PETROLEUM	WINNETT H S	35	113%	$25,444	$86.64	54.11	40	8.39	0.00	7.24	55.64	47.24	1.53	(6.87)

Exhibit # 1
7/7/89 HB 28

****

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE AND RECAPTURE BASED ON FOUNDATION AMOUNT

****

HB28 7-6.WK1
07/06/89
03:18 PM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL) 141% = BEGINNING RECAPTURE LEVEL 120% = AVERAGE '88 ACTUALS			'88 GF & INS AS A % OF	ADDITIONAL	DISTRICT TAX VAL PER ANB		FY '91	FY '91 GF	FY '91 GF VOTED LEVY		FY '91 TOTAL	FY '91 DISTRICT LEVIES	INCREASE (DECREASE) IN LEVIES	INCREASE (DECREASE) IN LEVIES
COUNTY	DISTRICT	TOTAL ANB	NEW FOUND. PROGRAM	RESOURCES NEEDED FOR COMBINED GF	STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	STATEWIDE 100 MILL LEVY	VOTED LEVY ALL FUNDED BY MILLS	ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	DIST LEVIES ALL FUNDED BY MILLS	ASSUMING NON-LEVY REVENUE CONTINUES	ASSUMING ALL FUNDED BY MILLS	ASSUMING NON-LEVY REVENUE CONTINUES
PHILLIPS	DODSON ELEM	93	117%	$46,568	$16.24	49.61	60	27.18	0.00	7.54	94.72	67.54	45.11	17.93
PHILLIPS	DODSON H S	34	129%	$57,107	$92.59	43.73	40	18.14	1.61	5.34	63.48	46.95	19.75	3.22
PHILLIPS	LANDUSKY ELEM	8	90%	$0	$204.75	38.32	60	0.00	0.00	7.54	67.54	67.54	29.22	29.22
PHILLIPS	MALTA ELEM	495	99%	$0	$16.89	73.20	60	0.00	0.00	7.54	67.54	67.54	(5.66)	(5.66)
PHILLIPS	MALTA H S	221	140%	$259,203	$40.60	67.37	40	27.40	14.75	5.34	72.74	60.09	5.37	(7.28)
PHILLIPS	SACO ELEM	84	154%	$122,744	$145.66	51.36	60	10.03	9.06	7.54	77.58	76.60	26.22	25.24
PHILLIPS	SACO H S	43	153%	$124,728	$265.95	39.92	40	10.91	9.57	5.34	56.25	54.91	16.33	14.99
PHILLIPS	SECOND CRK ELEM	8	99%	$0	$45.67	41.75	60	0.00	0.00	7.54	67.54	67.54	25.79	25.79
PHILLIPS	SUN PRAIRIE ELEM	6	80%	$0	$41.43	42.90	60	0.00	0.00	7.54	67.54	67.54	24.64	24.64
PHILLIPS	WHITEWATER ELEM	59	173%	$121,081	$157.34	50.34	60	13.04	6.46	7.54	80.59	74.00	30.25	23.66
PHILLIPS	WHITEWATER H S	23	175%	$108,517	$403.60	35.75	40	11.69	2.55	5.34	57.03	47.89	21.28	12.14
PONDERA	BRADY ELEM	74	135%	$78,183	$42.75	89.70	60	24.72	16.02	19.95	104.66	95.97	14.96	6.27
PONDERA	BRADY H S	24	148%	$69,522	$131.80	53.91	40	21.98	11.40	10.25	72.22	61.65	18.31	7.74
PONDERA	CONRAD ELEM	547	112%	$151,339	$19.48	92.11	60	14.20	4.41	19.95	94.15	84.36	2.04	(7.75)
PONDERA	CONRAD H S	238	130%	$209,112	$46.56	62.71	40	18.87	12.47	10.25	69.12	62.72	6.41	0.01
PONDERA	DUPUYER ELEM	32	115%	$9,764	$22.82	67.02	60	13.37	0.00	19.95	93.32	79.95	26.30	12.93
PONDERA	HEART BUTTE ELEM	144	202%	$368,005	$0.22	43.71	60	7981.03	0.00	19.95	8,060.98	79.95	8,017.27	36.24
PONDERA	MIAMI ELEM	22	89%	$0	$19.35	61.90	60	0.00	0.00	19.95	79.95	79.95	18.05	18.05
PONDERA	VALIER ELEM	179	95%	$0	$16.64	47.39	60	0.00	0.00	19.95	79.95	79.95	32.56	32.56
PONDERA	VALIER H S	85	118%	$60,556	$44.01	27.70	40	16.19	0.00	10.25	66.43	50.25	38.73	22.55
POWDER RIVER	BEAR CREEK ELEM	0	0%	$0	$0.00	32.85	60	0.00	0.00	5.54	65.54	65.54	32.69	32.69
POWDER RIVER	BELLE CREEK EL	17	387%	$90,701	$726.96	35.93	60	7.34	0.00	5.54	72.88	65.54	36.95	29.61
POWDER RIVER	BIODLE ELEM	19	104%	$2,355	$37.53	44.48	60	3.30	0.00	5.54	68.84	65.54	24.36	21.06
POWDER RIVER	BILLUP ELEM	6	101%	$301	$22.84	47.72	60	2.20	0.00	5.54	67.73	65.54	20.01	17.82
POWDER RIVER	BROADUS ELEM	220	146%	$244,389	$14.89	80.14	60	63.82	0.00	5.54	129.36	65.54	49.22	(14.60)
POWDER RIVER	HORKAN CRK ELEM	12	76%	$0	$14.09	69.93	60	0.00	0.00	5.54	65.54	65.54	(4.39)	(4.39)
POWDER RIVER	POWDER RVR CO DIST HS	156	147%	$267,308	$111.82	41.76	40	15.32	3.88	4.94	60.26	48.82	18.50	7.06

Exhibit # 1
7/7/89 HB 28

****

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE
AND RECAPTURE BASED ON FOUNDATION AMOUNT

****

HB28 7-6.WK1
07/06/89
03:18 PM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL) 141% = BEGINNING RECAPTURE LEVEL 120% = AVERAGE '88 ACTUALS		'88 GF & INS AS A % OF	ADDITIONAL	DISTRICT TAX VAL PER ANB		FY '91	FY '91 GF	FY '91 GF VOTED LEVY		FY '91 TOTAL	FY '91 DISTRICT LEVIES	INCREASE (DECREASE) IN LEVIES	INCREASE (DECREASE) IN LEVIES
COUNTY	DISTRICT	TOTAL ANB	NEW FOUND. PROGRAM	RESOURCES NEEDED FOR COMBINED GF	STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	STATEWIDE 100 MILL LEVY	VOTED LEVY ALL FUNDED BY MILLS	ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	DIST LEVIES ALL FUNDED BY MILLS	ASSUMING NON-LEVY REVENUE CONTINUES	ASSUMING ALL FUNDED BY MILLS	ASSUMING NON-LEVY REVENUE CONTINUES
POWDER RIVER	POWDERVILLE EL	8	81%	$0	$23.49	34.37	60	0.00	0.00	5.54	65.54	65.54	31.17	31.17
POWDER RIVER	SO STACEY ELEM	4	83%	$0	$41.43	51.16	60	0.00	0.00	5.54	65.54	65.54	14.38	14.38
POWELL	AVON ELEM	35	97%	$0	$32.61	59.38	60	0.00	0.00	18.62	78.62	78.62	19.24	19.24
POWELL	DEER LODGE ELEM	655	122%	$334,818	$9.75	160.47	60	27.74	25.65	18.62	106.36	104.27	(54.11)	(56.20)
POWELL	ELLISTON ELEM	33	109%	$5,546	$17.55	73.06	60	9.12	0.00	18.62	87.74	78.62	14.68	5.56
POWELL	GARRISON ELEM	12	221%	$32,154	$62.55	91.78	60	42.84	42.08	18.62	121.46	120.69	29.68	28.91
POWELL	GOLD CREEK ELEM	18	87%	$0	$63.77	61.19	60	0.00	0.00	18.62	78.62	78.62	17.43	17.43
POWELL	HELMVILLE ELEM	26	113%	$7,250	$30.70	62.12	60	9.08	8.98	18.62	87.70	87.60	25.58	25.48
POWELL	OVANDO ELEM	33	117%	$10,729	$19.96	68.82	60	16.29	13.58	18.62	94.90	92.20	26.08	23.38
POWELL	POWELL CO H S	308	120%	$176,915	$37.21	64.13	40	13.42	12.24	8.69	62.11	60.93	(2.02)	(3.20)
PRAIRIE	FALLON ELEM	22	99%	$0	$40.61	48.73	60	0.00	0.00	14.92	74.92	74.92	26.19	26.19
PRAIRIE	TERRY ELEM	184	101%	$6,464	$18.66	59.57	60	1.88	0.00	14.92	76.80	74.92	17.23	15.35
PRAIRIE	TERRY H S	123	107%	$29,913	$35.18	51.15	40	5.68	0.00	9.61	55.29	49.61	4.14	(1.54)
RAVALLI	CORVALLIS ELEM	559	89%	$0	$7.36	55.21	60	0.00	0.00	14.03	74.03	74.03	18.82	18.82
RAVALLI	CORVALLIS H S	278	93%	$0	$14.80	33.97	40	0.00	0.00	7.25	47.25	47.25	13.28	13.28
RAVALLI	DARBY ELEM	375	103%	$26,592	$11.56	75.72	60	3.85	0.00	14.03	77.88	74.03	2.16	(1.69)
RAVALLI	DARBY H S	208	100%	$0	$20.84	52.04	40	0.00	0.00	7.25	47.25	47.25	(4.79)	(4.79)
RAVALLI	FLORENCE-CARLTON ELEM	459	89%	$0	$6.38	103.03	60	0.00	0.00	14.03	74.03	74.03	(29.00)	(29.00)
RAVALLI	FLORENCE-CARLTON HS	154	109%	$44,687	$19.02	66.18	40	6.78	2.80	7.25	54.03	50.05	(12.15)	(16.13)
RAVALLI	HAMILTON ELEM	823	98%	$0	$11.20	61.72	60	0.00	0.00	14.03	74.03	74.03	12.31	12.31
RAVALLI	HAMILTON H S	470	96%	$0	$19.62	44.88	40	0.00	0.00	7.25	47.25	47.25	2.37	2.37
RAVALLI	LONE ROCK ELEM	171	97%	$0	$7.68	91.77	60	0.00	0.00	14.03	74.03	74.03	(17.74)	(17.74)
RAVALLI	STEVENSVILLE EL	686	93%	$0	$7.11	61.29	60	0.00	0.00	14.03	74.03	74.03	12.74	12.74
RAVALLI	STEVENSVILLE HS	380	95%	$0	$16.29	44.80	40	0.00	0.00	7.25	47.25	47.25	2.45	2.45
RAVALLI	VICTOR ELEM	182	107%	$27,628	$12.58	81.31	60	8.24	0.00	14.03	82.27	74.03	0.96	(7.28)
RAVALLI	VICTOR H S	85	93%	$0	$26.93	43.46	40	0.00	0.00	7.25	47.25	47.25	3.79	3.79
RICHLAND	BRORSON ELEM	14	176%	$21,653	$600.55	37.39	60	2.58	0.00	7.69	70.26	67.69	32.87	30.30

Exhibit # 1
7/7/89 HB 28

********** HB28 7-6.WK1
ANALYSIS OF HB28 - 3rd READING--PERMISSIVE 07/06/89
AND RECAPTURE BASED ON FOUNDATION AMOUNT 03:18 PM
****

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)													
	141% = BEGINNING RECAPTURE LEVEL												INCREASE	INCREASE
	120% = AVERAGE '88 ACTUALS		'88 GF & INS	ADDITIONAL	DISTRICT TAX				FY '91 GF			FY '91 DISTRICT	(DECREASE)	(DECREASE)
			AS A % OF	RESOURCES	VAL PER ANB		FY '91	FY '91 GF	VOTED LEVY		FY '91 TOTAL	LEVIES	IN LEVIES	IN LEVIES
		TOTAL	NEW FOUND.	NEEDED FOR	STATEWIDE AVG	CURRENT	STATEWIDE	VOTED LEVY	ASSUMING NON-	GUARANTEED	DIST LEVIES	ASSUMING NON-	ASSUMING	ASSUMING NON-
COUNTY	DISTRICT	ANB	PROGRAM	COMBINED GF	$42.81 H.S.	MILL LEVY	100 MILL LEVY	ALL FUNDED BY MILLS	LEVY REV. CONTINUES	RETIREMENT MILL LEVY	ALL FUNDED BY MILLS	LEVY REVENUE CONTINUES	ALL FUNDED BY MILLS	LEVY REVENUE CONTINUES
RICHLAND	FAIRVIEW ELEM	272	121%	$131,445	$76.34	49.04	60	6.33	2.31	7.69	74.02	69.99	24.98	20.95
RICHLAND	FAIRVIEW H S	174	127%	$146,663	$123.63	30.39	40	6.82	0.00	4.28	51.10	44.28	20.71	13.89
RICHLAND	LAMBERT ELEM	88	151%	$116,473	$38.52	73.21	60	34.36	0.00	7.69	102.04	67.69	28.83	(5.52)
RICHLAND	LAMBERT H S	33	151%	$97,433	$90.42	53.72	40	32.65	0.00	4.28	76.93	44.28	23.21	(9.44)
RICHLAND	RAU ELEM	67	93%	$0	$72.71	40.56	60	0.00	0.00	7.69	67.69	67.69	27.13	27.13
RICHLAND	SAVAGE ELEM	124	121%	$64,744	$21.14	78.46	60	24.70	0.00	7.69	92.38	67.69	13.92	(10.77)
RICHLAND	SAVAGE H S	57	124%	$67,710	$54.35	52.18	40	21.86	0.00	4.28	66.14	44.28	13.96	(7.90)
RICHLAND	SIDNEY ELEM	1193	106%	$162,838	$20.30	54.35	60	6.72	0.00	7.69	74.41	67.69	20.06	13.34
RICHLAND	SIDNEY H S	490	115%	$202,663	$79.20	34.14	40	5.22	0.00	4.28	49.50	44.28	15.36	10.14
RICHLAND	THREE BUTTES EL	0	0%	$0	$0.00	35.29	60	0.00	0.00	7.69	67.69	67.69	32.40	32.40
ROOSEVELT	BAINVILLE ELEM	70	173%	$147,134	$165.67	64.50	60	12.69	11.71	16.09	88.78	87.81	24.28	23.31
ROOSEVELT	BAINVILLE H S	43	133%	$77,974	$269.69	40.92	40	6.72	4.14	9.08	55.80	53.22	14.88	12.30
ROOSEVELT	BROCKTON ELEM	90	177%	$205,386	$4.44	95.29	60	381.60	0.00	16.09	457.69	76.09	362.40	(19.20)
ROOSEVELT	BROCKTON H S	36	206%	$215,749	$11.10	82.12	40	384.88	0.00	9.08	433.96	49.08	351.84	(33.04)
ROOSEVELT	CULBERTSON ELEM	226	141%	$214,538	$26.43	70.01	60	35.91	0.00	16.09	112.00	76.09	41.99	6.08
ROOSEVELT	CULBERTSON H S	68	130%	$94,339	$76.52	48.86	40	18.13	0.00	9.08	67.21	49.08	18.35	0.22
ROOSEVELT	FROID ELEM	87	150%	$121,546	$29.89	106.01	60	46.74	37.39	16.09	122.83	113.48	16.82	7.47
ROOSEVELT	FROID H S	40	147%	$103,778	$65.01	85.45	40	39.91	33.27	9.08	88.99	82.35	3.54	(3.10)
ROOSEVELT	FRONTIER ELEM	146	116%	$55,368	$32.03	50.24	60	11.84	0.00	16.09	87.93	76.09	37.69	25.85
ROOSEVELT	POPLAR ELEM	665	166%	$996,036	$21.23	47.21	60	70.56	0.00	16.09	146.65	76.09	99.44	28.88
ROOSEVELT	POPLAR H S	217	224%	$791,252	$65.05	49.17	40	56.05	0.00	9.08	105.13	49.08	55.96	(0.09)
ROOSEVELT	WOLF POINT ELEM	683	118%	$275,473	$8.69	54.05	60	21.89	0.00	16.09	97.98	76.09	43.93	22.04
ROOSEVELT	WOLF POINT H S	333	125%	$223,644	$31.86	37.80	40	15.69	0.00	9.08	64.77	49.08	26.97	11.28
ROSEBUD	ASHLAND ELEM	103	136%	$107,131	$8.71	82.98	60	77.38	0.00	4.37	141.75	64.37	58.77	(18.61)
ROSEBUD	BIRNEY ELEM	17	152%	$16,568	$18.40	62.67	60	52.91	0.00	4.37	117.27	64.37	54.60	1.70
ROSEBUD	COLSTRIP ELEM	977	173%	$1,615,615	$203.59	43.89	60	8.12	6.23	4.37	72.49	70.60	28.60	26.71
ROSEBUD	COLSTRIP H S	451	180%	$996,634	$443.20	24.90	40	4.99	2.87	1.75	46.74	44.62	21.84	19.72

Exhibit # 1
7/7/89 HB 28

********** HB28 7-6.WK1
ANALYSIS OF HB28 - 3rd READING--PERMISSIVE 07/06/89
AND RECAPTURE BASED ON FOUNDATION AMOUNT 03:18 PM
****

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)													
	141% = BEGINNING RECAPTURE LEVEL													
	120% = AVERAGE '88 ACTUALS		'88 GF & INS AS A % OF	ADDITIONAL	DISTRICT TAX VAL PER ANB				FY '91 GF VOTED LEVY				INCREASE (DECREASE)	INCREASE (DECREASE)
				RESOURCES	STATEWIDE AVG	CURRENT	FY '91 STATEWIDE	FY '91 GF VOTED LEVY	ASSUMING NON-	GUARANTEED	FY '91 TOTAL DIST LEVIES	FY '91 DISTRICT LEVIES ASSUMING NON-	IN LEVIES ASSUMING	IN LEVIES ASSUMING NON-
		TOTAL	NEW FOUND.	NEEDED FOR	$18.43 ELEM	MILL	100	ALL FUNDED	LEVY REV.	RETIREMENT	ALL FUNDED	LEVY REVENUE	ALL FUNDED	LEVY REVENUE
COUNTY	DISTRICT	ANB	PROGRAM	COMBINED GF	$42.81 H.S.	LEVY	MILL LEVY	BY MILLS	CONTINUES	MILL LEVY	BY MILLS	CONTINUES	BY MILLS	CONTINUES
ROSEBUD	FORSYTH ELEM	484	119%	$209,360	$13.28	83.86	60	23.48	6.83	4.37	87.84	71.20	3.98	(12.66)
ROSEBUD	FORSYTH H S	225	126%	$178,570	$46.17	39.40	40	17.19	5.16	1.75	58.94	46.92	19.54	7.52
ROSEBUD	INGOMAR ELEM	14	338%	$68,313	$283.08	35.04	60	17.24	5.36	4.37	81.60	69.73	46.56	34.69
ROSEBUD	LAME DEER ELEM	281	227%	$852,308	$0.45	32.05	60	5489.09	473.77	4.37	5,553.45	538.14	5,521.40	506.09
ROSEBUD	ROCK SPRING ELEM	3	172%	$8,567	$240.35	35.49	60	11.88	0.00	4.37	76.25	64.37	40.76	28.88
ROSEBUD	ROSEBUD ELEM	87	116%	$40,266	$19.28	75.68	60	24.01	0.00	4.37	88.37	64.37	12.69	(11.31)
ROSEBUD	ROSEBUD H S	41	124%	$53,116	$58.49	43.93	40	22.15	0.00	1.75	63.90	41.75	19.97	(2.18)
SANDERS	CAMAS PRAIRIE ELEM	12	94%	$0	$42.60	50.19	60	0.00	0.00	13.53	73.53	73.53	23.34	23.34
SANDERS	DIXON ELEM	53	136%	$43,590	$11.02	59.20	60	44.64	0.00	13.53	118.16	73.53	58.96	14.33
SANDERS	HOT SPRINGS ELEM	142	103%	$9,933	$8.41	57.13	60	3.80	0.00	13.53	77.32	73.53	20.19	16.40
SANDERS	HOT SPRINGS H S	78	89%	$0	$21.87	32.07	40	0.00	0.00	7.44	47.44	47.44	15.37	15.37
SANDERS	NOXON ELEM	171	127%	$117,106	$57.81	71.98	60	11.85	11.85	13.53	85.37	85.37	13.39	13.39
SANDERS	NOXON H S	95	119%	$66,682	$181.06	36.33	40	3.88	1.94	7.44	51.32	49.38	14.99	13.05
SANDERS	PARADISE ELEM	51	101%	$1,229	$13.70	85.20	60	1.31	0.34	13.53	74.84	73.87	(10.36)	(11.33)
SANDERS	PLAINS ELEM	300	102%	$10,542	$9.63	92.64	60	1.91	0.00	13.53	75.43	73.53	(17.21)	(19.11)
SANDERS	PLAINS H S	177	98%	$0	$20.27	70.90	40	0.00	0.00	7.44	47.44	47.44	(23.46)	(23.46)
SANDERS	THOMPSON FALLS ELEM	372	118%	$155,402	$17.66	98.54	60	22.67	21.43	13.53	96.20	94.95	(2.34)	(3.59)
SANDERS	THOMPSON FALLS H S	208	98%	$0	$31.79	54.90	40	0.00	0.00	7.44	47.44	47.44	(7.46)	(7.46)
SANDERS	TROUT CRK ELEM	93	148%	$96,537	$79.14	64.32	60	13.12	11.52	13.53	86.64	85.05	22.32	20.73
SHERIDAN	HIAWATHA ELEM	16	219%	$52,179	$277.19	50.74	60	11.77	8.87	7.30	79.06	76.17	28.32	25.43
SHERIDAN	MEDICINE LK EL	184	130%	$135,398	$88.65	49.16	60	8.30	0.00	7.30	75.60	67.30	26.44	18.14
SHERIDAN	MEDICINE LK H S	61	164%	$189,292	$309.66	31.99	40	10.02	0.00	4.80	54.82	44.80	22.83	12.81
SHERIDAN	OUTLOOK ELEM	55	177%	$121,253	$51.77	90.05	60	42.59	27.27	7.30	109.88	94.56	19.83	4.51
SHERIDAN	OUTLOOK H S	24	159%	$84,819	$118.64	62.93	40	29.79	12.31	4.80	74.59	57.11	11.66	(5.82)
SHERIDAN	PLENTYWOOD ELEM	380	103%	$28,972	$23.90	61.54	60	3.19	0.00	7.30	70.49	67.30	8.95	5.76
SHERIDAN	PLENTYWOOD H S	152	148%	$239,409	$59.76	54.97	40	26.36	19.83	4.80	71.16	64.63	16.19	9.66
SHERIDAN	WESTBY ELEM	89	166%	$163,236	$68.85	61.73	60	26.64	3.28	7.30	93.94	70.58	32.21	8.85

Exhibit # 1
7/7/89 HB 28

********** HB28 7-6.WK1
ANALYSIS OF HB28 - 3rd READING--PERMISSIVE 07/06/89
AND RECAPTURE BASED ON FOUNDATION AMOUNT 03:18 PM
****

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)													
	141% = BEGINNING RECAPTURE LEVEL				DISTRICT TAX				FY '91 GF				INCREASE	INCREASE
	120% = AVERAGE '88 ACTUALS		'88 GF & INS AS A % OF	ADDITIONAL RESOURCES	VAL PER ANB STATEWIDE AVG.	CURRENT	FY '91 STATEWIDE	FY '91 GF VOTED LEVY	VOTED LEVY ASSUMING NON-	GUARANTEED	FY '91 TOTAL DIST LEVIES	FY '91 DISTRICT LEVIES ASSUMING NON-	(DECREASE) IN LEVIES ASSUMING	(DECREASE) IN LEVIES ASSUMING NON-
COUNTY	DISTRICT	TOTAL ANB	NEW FOUND. PROGRAM	NEEDED FOR COMBINED GF	$18.43 ELEM $42.81 H.S.	MILL LEVY	100 MILL LEVY	ALL FUNDED BY MILLS	LEVY REV. CONTINUES	RETIREMENT MILL LEVY	ALL FUNDED BY MILLS	LEVY REVENUE CONTINUES	ALL FUNDED BY MILLS	LEVY REVENUE CONTINUES
SHERIDAN	WESTBY H S	44	168%	$162,950	$181.46	48.33	40	20.41	8.14	4.80	65.21	52.94	16.88	4.61
SILVER BOW	BUTTE ELEM	3769	128%	$2,472,675	$8.73	184.62	60	42.41	24.25	20.35	122.76	104.60	(61.86)	(80.02)
SILVER BOW	BUTTE H S	1713	134%	$1,647,811	$21.85	96.08	40	28.71	20.87	10.23	78.93	71.10	(17.15)	(24.98)
SILVER BOW	DIVIDE ELEM	19	109%	$4,511	$23.45	91.50	60	10.12	4.93	20.35	90.47	85.28	(1.03)	(6.22)
SILVER BOW	MELROSE ELEM	26	130%	$16,964	$8.86	72.16	60	35.41	6.21	20.35	115.76	86.55	43.60	14.39
SILVER BOW	RAMSAY ELEM	111	123%	$70,306	$34.66	93.66	60	18.27	13.70	20.35	98.62	94.05	4.96	0.39
STILLWATER	ABSAROKEE ELEM	201	102%	$12,117	$16.70	77.56	60	3.27	0.00	15.21	78.48	75.21	0.92	(2.35)
STILLWATER	ABSAROKEE H S	124	105%	$19,439	$50.72	50.02	40	3.09	0.67	9.65	52.74	50.32	2.72	0.30
STILLWATER	COLUMBUS ELEM	345	98%	$0	$11.65	98.80	60	0.00	0.00	15.21	75.21	75.21	(23.59)	(23.59)
STILLWATER	COLUMBUS H S	152	104%	$17,968	$27.97	57.20	40	2.76	0.00	9.65	52.41	49.65	(4.79)	(7.55)
STILLWATER	FISHTAIL ELEM	52	58%	$0	$50.24	43.43	60	0.00	0.00	15.21	75.21	75.21	31.78	31.78
STILLWATER	HOLT ELEM	19	89%	$0	$46.35	60.21	60	0.00	0.00	15.21	75.21	75.21	15.00	15.00
STILLWATER	NYE ELEM	21	79%	$0	$47.48	52.09	60	0.00	0.00	15.21	75.21	75.21	23.12	23.12
STILLWATER	PARK CITY ELEM	219	84%	$0	$7.70	70.16	60	0.00	0.00	15.21	75.21	75.21	5.05	5.05
STILLWATER	PARK CITY H S	114	84%	$0	$13.85	60.05	40	0.00	0.00	9.65	49.65	49.65	(10.40)	(10.40)
STILLWATER	RAPELJE ELEM	55	128%	$36,948	$61.08	60.99	60	11.00	0.00	15.21	86.21	75.21	25.22	14.22
STILLWATER	RAPELJE H S	24	133%	$47,921	$165.40	45.19	40	12.07	0.00	9.65	61.72	49.65	16.53	4.46
STILLWATER	REEDPOINT ELEM	38	185%	$54,618	$24.06	95.74	60	59.75	33.82	15.21	134.96	109.03	39.22	13.29
STILLWATER	REEDPOINT H S	21	105%	$7,592	$43.31	64.89	40	8.35	0.00	9.65	58.00	49.65	(6.89)	(15.24)
SWEET GRASS	BIG TIMBER ELEM	350	99%	$0	$10.92	82.93	60	0.00	0.00	15.29	75.29	75.29	(7.64)	(7.64)
SWEET GRASS	BRIDGE ELEM	7	170%	$8,337	$77.40	50.64	60	15.39	0.00	15.29	90.68	75.29	40.04	24.65
SWEET GRASS	GREYCLIFF ELEM	14	99%	$0	$45.33	65.84	60	0.00	0.00	15.29	75.29	75.29	9.45	9.45
SWEET GRASS	MCLEOD ELEM	15	86%	$0	$31.09	53.22	60	0.00	0.00	15.29	75.29	75.29	22.07	22.07
SWEET GRASS	MELVILLE ELEM	25	97%	$0	$49.46	47.66	60	0.00	0.00	15.29	75.29	75.29	27.63	27.63
SWEET GRASS	SWEET GRASS CO HS	198	116%	$97,043	$34.76	57.73	40	11.45	0.00	10.03	61.48	50.03	3.75	(7.70)
TETON	BYNUM ELEM	32	93%	$0	$17.69	52.19	60	0.00	0.00	16.03	76.03	76.03	23.84	23.84
TETON	CHOTEAU ELEM	298	104%	$27,554	$16.77	82.16	60	5.02	0.00	16.03	81.05	76.03	(1.11)	(6.13)

Exhibit # 1
7/7/89 HB 28

****
ANALYSIS OF HB28 - 3rd READING--PERMISSIVE
AND RECAPTURE BASED ON FOUNDATION AMOUNT
****

HB28 7-6.WK1
07/06/89
03:18 PM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)													
	141% = BEGINNING RECAPTURE LEVEL				DISTRICT TAX				FY '91 GF				INCREASE	INCREASE
	120% = AVERAGE '88 ACTUALS		'88 GF & INS	ADDITIONAL	VAL PER ANB		FY '91	FY '91 GF	VOTED LEVY		FY '91 TOTAL	FY '91 DISTRICT	(DECREASE)	(DECREASE)
			AS A % OF	RESOURCES	STATEWIDE AVG	CURRENT	STATEWIDE	VOTED LEVY	ASSUMING NON-	GUARANTEED	DIST LEVIES	LEVIES	IN LEVIES	IN LEVIES
		TOTAL	NEW FOUND.	NEEDED FOR	$18.43 ELEM	MILL	100	ALL FUNDED	LEVY REV.	RETIREMENT	ALL FUNDED	ASSUMING NON-	ASSUMING	ASSUMING NON-
COUNTY	DISTRICT	ANB	PROGRAM	COMBINED GF	$42.81 H.S.	LEVY	MILL LEVY	BY MILLS	CONTINUES	MILL LEVY	BY MILLS	LEVY REVENUE CONTINUES	ALL FUNDED BY MILLS	LEVY REVENUE CONTINUES
TETON	CHOTEAU H S	166	129%	$153,237	$47.21	59.63	40	19.55	5.92	10.56	70.12	56.49	10.49	(3.14)
TETON	DUTTON ELEM	95	130%	$78,358	$41.28	80.50	60	19.98	9.19	16.03	96.01	85.22	15.51	4.72
TETON	DUTTON H S	49	121%	$53,192	$80.04	59.45	40	13.56	2.99	10.56	64.13	53.55	4.68	(5.90)
TETON	FAIRFIELD ELEM	213	82%	$0	$7.80	50.39	60	0.00	0.00	16.03	76.03	76.03	25.64	25.64
TETON	FAIRFIELD H S	151	103%	$13,907	$17.97	62.88	40	2.15	0.00	10.56	52.72	50.56	(10.16)	(12.32)
TETON	GOLDEN RIDGE ELEM	27	96%	$0	$15.31	65.56	60	0.00	0.00	16.03	76.03	76.03	10.47	10.47
TETON	GREENFIELD ELEM	72	94%	$0	$10.31	80.96	60	0.00	0.00	16.03	76.03	76.03	(4.93)	(4.93)
TETON	PENDROY ELEM	16	139%	$12,253	$143.43	46.00	60	5.34	3.57	16.03	81.37	79.60	35.37	33.60
TETON	POWER ELEM	98	129%	$73,470	$14.65	118.93	60	40.69	21.66	16.03	116.72	97.69	(2.21)	(21.24)
TETON	POWER H S	41	121%	$46,681	$38.04	77.95	40	26.60	4.65	10.56	77.16	55.21	(0.79)	(22.74)
TOOLE	GALATA ELEM	29	135%	$23,993	$213.08	36.90	60	3.88	0.00	8.05	71.93	68.05	35.03	31.15
TOOLE	KEVIN ELEM	21	187%	$47,068	$105.64	42.03	60	21.22	0.00	8.05	89.27	68.05	47.24	26.02
TOOLE	NICKOL ELEM	0	0%	$0	$0.00	30.87	60	0.00	0.00	8.05	68.05	68.05	37.18	37.18
TOOLE	SHELBY ELEM	498	121%	$242,112	$13.06	108.06	60	26.38	2.08	8.05	94.43	70.13	(13.63)	(37.93)
TOOLE	SHELBY H S	193	177%	$465,723	$72.28	58.46	40	33.38	10.03	5.98	79.36	56.01	20.90	(2.45)
TOOLE	SUNBURST ELEM	184	124%	$113,335	$76.92	43.15	60	8.01	0.00	8.05	76.06	68.05	32.91	24.90
TOOLE	SUNBURST H S	101	168%	$243,693	$162.10	39.36	40	14.88	1.57	5.98	60.86	47.55	21.50	8.19
TREASURE	HYSHAM ELEM	131	125%	$77,264	$33.70	72.21	60	17.50	14.50	9.22	86.72	83.72	14.51	11.51
TREASURE	HYSHAM H S	63	121%	$68,694	$70.07	56.77	40	15.56	11.21	9.56	65.12	60.76	8.35	3.99
VALLEY	FRAZER ELEM	109	255%	$458,229	$17.17	49.55	60	241.83	0.00	17.23	319.06	77.23	269.51	27.68
VALLEY	FRAZER H S	45	243%	$345,874	$149.49	28.73	40	51.41	0.00	10.87	102.28	50.87	73.55	22.14
VALLEY	FT PECK ELEM	37	192%	$63,970	$6.51	209.25	60	209.82	0.00	17.23	287.05	77.23	77.80	(132.02)
VALLEY	GLASGOW ELEM	734	139%	$634,722	$15.25	133.47	60	48.82	35.53	17.23	126.05	112.76	(7.42)	(20.71)
VALLEY	GLASGOW H S	324	164%	$579,415	$34.54	91.14	40	46.42	36.37	10.87	97.28	87.23	6.14	(3.91)
VALLEY	HINSDALE ELEM	67	127%	$50,034	$69.54	60.98	60	10.74	4.33	17.23	87.97	81.56	26.99	20.58
VALLEY	HINSDALE H S	38	123%	$49,936	$143.65	51.79	40	9.15	7.74	10.87	60.01	58.61	8.22	6.82
VALLEY	LUSTRE ELEM	66	144%	$69,095	$73.57	69.23	60	14.23	11.92	17.23	91.46	89.15	22.23	19.92

Exhibit # 1
7/7/89 HB 28

********** HB28 7-6.WK1
ANALYSIS OF HB28 - 3rd READING--PERMISSIVE 07/06/89
AND RECAPTURE BASED ON FOUNDATION AMOUNT 03:18 PM
****

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)													
	141% = BEGINNING RECAPTURE LEVEL													
	120% = AVERAGE '88 ACTUALS		'88 GF & INS AS A % OF	ADDITIONAL	DISTRICT TAX VAL PER ANB				FY '91 GF VOTED LEVY			FY '91 DISTRICT	INCREASE (DECREASE) IN LEVIES	INCREASE (DECREASE) IN LEVIES
COUNTY	DISTRICT	TOTAL ANB	NEW FOUND. PROGRAM	RESOURCES NEEDED FOR COMBINED GF	STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	ASSUMING ALL FUNDED BY MILLS	ASSUMING NON-LEVY REVENUE CONTINUES
VALLEY	NASHUA ELEM	132	125%	$91,379	$15.24	103.53	60	37.57	0.00	17.23	114.80	77.23	11.27	(26.30)
VALLEY	NASHUA H S	75	116%	$58,402	$30.03	70.74	40	18.19	0.00	10.87	69.06	50.87	(1.68)	(19.87)
VALLEY	OPHEIM ELEM	102	133%	$86,087	$40.37	80.44	60	20.91	0.00	17.23	98.14	77.23	17.70	(3.21)
VALLEY	OPHEIM H S	42	156%	$128,141	$98.03	71.19	40	31.12	10.45	10.87	81.99	61.32	10.80	(9.87)
WHEATLAND	HARLOWTON ELEM	201	105%	$26,006	$10.26	98.56	60	7.02	2.65	10.88	77.90	73.53	(20.66)	(25.03)
WHEATLAND	HARLOWTON H S	107	130%	$110,543	$57.30	62.74	40	18.03	16.95	8.25	66.28	65.20	3.54	2.46
WHEATLAND	JUDITH GAP ELEM	88	106%	$13,525	$16.28	81.05	60	8.34	0.00	10.88	79.22	70.88	(1.83)	(10.17)
WHEATLAND	JUDITH GAP H S	31	105%	$8,419	$37.33	60.46	40	6.34	0.00	8.25	54.60	48.25	(5.86)	(12.21)
WHEATLAND	SHAWMUT ELEM	12	107%	$1,916	$40.94	42.96	60	3.90	0.00	10.88	74.78	70.88	31.82	27.92
WHEATLAND	TWO DOT ELEM	6	282%	$21,627	$596.41	47.52	60	6.04	3.69	10.88	76.92	74.57	29.40	27.05
WIBAUX	WIBAUX ELEM	184	111%	$54,160	$90.77	40.04	60	3.24	0.00	3.89	67.13	63.89	27.09	23.85
WIBAUX	WIBAUX H S	81	119%	$63,487	$206.19	29.17	40	3.80	0.00	2.45	46.25	42.45	17.08	13.28
YELLOWSTONE	BILLINGS ELEM	10146	124%	$5,656,218	$13.07	104.54	60	30.26	23.64	17.87	108.13	101.51	3.59	(3.03)
YELLOWSTONE	BILLINGS H S	5044	114%	$2,015,114	$32.22	50.88	40	9.33	4.86	8.37	57.71	53.23	6.83	2.35
YELLOWSTONE	BLUE CREEK ELEM	108	81%	$0	$15.31	63.83	60	0.00	0.00	17.87	77.87	77.87	14.04	14.04
YELLOWSTONE	BROADVIEW ELEM	89	120%	$52,904	$79.04	72.93	60	7.52	6.70	17.87	85.39	84.57	12.46	11.64
YELLOWSTONE	BROADVIEW H S	46	108%	$19,624	$156.02	45.26	40	2.73	0.00	8.37	51.11	48.37	5.85	3.11
YELLOWSTONE	CANYON CRK ELEM	203	103%	$13,359	$9.37	91.68	60	3.57	0.58	17.87	81.44	78.45	(10.24)	(13.23)
YELLOWSTONE	CUSTER ELEM	60	143%	$79,230	$48.35	95.62	60	27.31	0.00	17.87	105.18	77.87	9.56	(17.75)
YELLOWSTONE	CUSTER H S	38	118%	$38,647	$76.34	60.92	40	13.32	3.86	8.37	61.70	52.24	0.78	(8.68)
YELLOWSTONE	ELDER GROVE ELEM	177	83%	$0	$9.25	67.23	60	0.00	0.00	17.87	77.87	77.87	10.64	10.64
YELLOWSTONE	ELYSIAN ELEM	67	134%	$51,735	$106.25	60.31	60	7.27	3.05	17.87	85.14	80.92	24.83	20.61
YELLOWSTONE	HUNTLEY PROJ ELEM	475	111%	$112,898	$13.89	89.58	60	12.90	0.00	17.87	90.77	77.87	1.19	(11.71)
YELLOWSTONE	HUNTLEY PROJ HS	200	109%	$52,224	$32.99	57.50	40	6.10	0.00	8.37	54.47	48.37	(3.03)	(9.13)
YELLOWSTONE	INDEPENDENT ELEM	178	77%	$0	$9.99	60.95	60	0.00	0.00	17.87	77.87	77.87	16.92	16.92
YELLOWSTONE	LAUREL ELEM	1310	101%	$33,050	$12.60	90.40	60	1.37	0.09	17.87	79.24	77.96	(11.16)	(12.44)
YELLOWSTONE	LAUREL H S	553	113%	$193,602	$29.35	58.75	40	8.18	6.78	8.37	56.55	55.15	(2.20)	(3.60)

Exhibit # 1
7/7/89 HB 28

****

ANALYSIS OF HB28 - 3rd READING--PERMISSIVE
AND RECAPTURE BASED ON FOUNDATION AMOUNT

****

HB28 7-6.WK1
07/06/89
03:18 PM

APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	120% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)													
	141% = BEGINNING RECAPTURE LEVEL				DISTRICT TAX				FY '91 GF			FY '91 DISTRICT	INCREASE (DECREASE)	INCREASE (DECREASE)
	120% = AVERAGE '88 ACTUALS		'88 GF & INS AS A % OF	ADDITIONAL RESOURCES	VAL PER ANB STATEWIDE AVG	CURRENT	FY '91 STATEWIDE	FY '91 GF VOTED LEVY	VOTED LEVY ASSUMING NON-	GUARANTEED	FY '91 TOTAL DIST LEVIES	LEVIES ASSUMING NON-	IN LEVIES ASSUMING	IN LEVIES ASSUMING NON-
COUNTY	DISTRICT	TOTAL ANB	NEW FOUND. PROGRAM	NEEDED FOR COMBINED GF	$18.43 ELEM $42.81 H.S.	MILL LEVY	100 MILL LEVY	ALL FUNDED BY MILLS	LEVY REV. CONTINUES	RETIREMENT MILL LEVY	ALL FUNDED BY MILLS	LEVY REVENUE CONTINUES	ALL FUNDED BY MILLS	LEVY REVENUE CONTINUES
YELLOWSTONE	LOCKWOOD ELEM	1166	111%	$296,255	$11.85	103.24	60	13.79	0.26	17.87	91.66	78.13	(11.58)	(25.11)
YELLOWSTONE	MORIN ELEM	34	125%	$15,431	$55.95	64.64	60	8.11	0.00	17.87	85.98	77.87	21.34	13.23
YELLOWSTONE	PIONEER ELEM	92	113%	$27,034	$10.49	58.80	60	15.95	8.51	17.87	93.82	86.38	35.02	27.58
YELLOWSTONE	SHEPHERD ELEM	443	88%	$0	$8.86	83.61	60	0.00	0.00	17.87	77.87	77.87	(5.74)	(5.74)
YELLOWSTONE	SHEPHERD H S	253	100%	$617	$19.33	63.31	40	0.06	0.00	8.37	48.43	48.37	(14.88)	(14.94)
YELLOWSTONE	YLSTN EDUCATION CENTER	0	0%	$0	$0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS				$81,478,947										

SENATE EDUCATION
EXHIBIT NO. 2
DATE 7/7/89
BILL NO. HB 28

Amendments to HB Bill No. 28
3rd Reading Copy

For the Senate Committee on Education

Prepared by Andrea Merrill
July 7, 1989

1. Title, lines 16 and 17.
Following: "YEARS"
Strike: remainder of line 16 through "1990" on line 17

2. Page 197, line 14.
Strike: "97,"

3. Page 198.
Following: line 2
Strike: section 97 in its entirety

SENATE EDUCATION
EXHIBIT NO. 3
7/7
HB 28
Maynard

Prepared by Office of the Legislative Fiscal Analyst 06-Jul-89

	HB 28 HOUSE THIRD READING
Current Law Revenue *	
State Equalization	$159.194
County Equalization	88.501
District Permissive	18.289
Total Revenue	$265.984
Cost of Proposal	
Foundation	$350.058
Additional Foundation coordination with HB 6 **	8.320
Guaranteed Tax Base	37.530
Transportation Schedules	6.253
Special Education	33.862
Conversion to GAAP	0.354
Telecommunications	0.500
Interim Legislative Study	0.020
180 Day Limit	(1.820)
Total Cost	$435.077
Revenue	
Special Education (HB 100)	$33.862
Transportation (HB 100)	6.253
Lottery Revenue	4.550
Eliminate Permissive	(18.289)
New Statewide Mills	103.211
Flat Rate Tax for Oil/Gas/Coal	(16.940)
County Miscellaneous	7.650
Coal Tax Diversion from Ed Trust	3.562
Education Trust Principal **	2.790
Education Trust Interest Loss **	(2.735)
Income Tax Surcharge to Schools	34.245
Individual Income Tax Allocation at 33.6%	5.153
Total Revenue	$163.312
Net Cost of Proposal	$271.765
Additional General Fund Required	$5.781
General Fund Cost of Tax Reallocations	5.153
GENERAL FUND IMPACT	$10.934

---

* Includes LFA revised estimates for individual income tax and corporate license tax (6/14/89) and adjustments to reflect legislation passed during the regular session.
** Assumes the passage of House Bill 6 (Schye)

Personal Income Tax	
Surtax Rate	10%
Years applied - beginning year	1990
- ending year	continues
Allocation to schools - FY90	31.80%
- FY91	33.60%
Statewide Mills	100
One time revenues	
Personal income Tax	$6.879
Schedule Increases over fiscal 1990	
Elementary	17.6%
Elementary (Category 8)	26.1%
High School	28.2%

EXHIBIT NO. 4
DATE 7/7/89
BILL NO. HB 28
Legislative Council

A SUMMARY OF

SCHOOL FUNDING EQUALIZATION PROPOSALS:

JUNE 19, 1989 - SPECIAL SESSION

Prepared for the

House Education and Cultural Resources Committee
Senate Education and Cultural Resources Committee

by

Andrea Merrill, Staff Researcher, Legislative Council
Dave Cogley, Staff Attorney, Legislative Council

REVISED JULY 6, 1989

Ex. #4
7/7/89
SR

GLOSSARY OF ABBREVIATIONS USED IN CHART

ANB -- average number belonging

Bldg./debt -- district debt service, building fund, building reserve

C.A. -- centrally assessed property

CPI -- Consumer Price Index

Elem. -- elementary schools

FP -- Foundation Program

FY -- school fiscal year (i.e., FY 91 = school fiscal year beginning July 1, 1990)

GAAP -- Generally accepted accounting principles

GF -- school district general fund for operation and maintenance

G.T.B. -- guaranteed tax base

H.S. -- high schools

I.T. -- income tax

M -- million

PERS - Public Employees' Retirement System

SS -- Social Security

Spec. ed. -- special education

Transp. -- transportation

TRS -- Teachers' Retirement System

UI -- unemployment insurance

$ -- revenue

Ex 4
7-7-89

	CURRENT	SB 26, NATHE MAZUREK 3RD READING	HB 28, SCHYE SB 7, MAZUREK INTRODUCED	HB 28, SCHYE 3RD READING
1.	Mandatory county retirement levy for TRS, PERS, SS, UI; using lottery for equalization (25-mill ave.)	Retirement equalization phased in beginning FY 92, fully equalized by FY 94. County retirement levy eliminated July 1, '93. Retirement to be funded outside the FP, reimburse actual costs to the districts, except certain discretionary costs. Spec. ed. retirement not allowable cost for spec. ed. reimbursement	Separate fund. Eliminate levy. State aid to fund district's actual costs. Spec. ed. retirement as allowable cost	No change from current law except mill value guaranteed for levy in low wealth counties. Spec. ed. retirement funded from retirement levy. Lottery diverted to state equalization aid
2.	Allowable district levy for comprehensive insurance (5-mill ave.)	Eliminate levy. Insurance in GF & FP at 100% of '88 cost less PL 874 support. Effective FY 91	Eliminate levy. Insurance in GF. 100% of 1988 costs, less 30% PL 874 support, in FP schedule base. Effective FY 91	Eliminate levy. Insurance in GF.

7-7-87

	CURRENT	SB 26, NATHE MAZUREK 3RD READING	HB 28, SCHYE SB 7, MAZUREK INTRODUCED	HB 28, SC E 3RD READING
3.	FP schedule funding not based on actual costs of operating school. % increases by legislature (1% since FY 86)	FP schedules for FY 91 based on 100% of '88 GF & insurance expenditures, less spec. ed. and PL 874 support. FY 90 increase not in base	FP schedules for FY 91 based on 100% of districts' 1988 GF and insurance, plus any % increase for FY 90. Include 70% of PL 874 in base	FP schedule increased by % shown in #11. Total FP provides 83% of '88 GF & insurance Additional equalization aid provided for retirement & GF costs not supported by FP (new permissive & voted) by subsidizing mill value per ANB in low wealth districts up to statewide mill value per ANB
4.	Mandatory 45-mill levy, collected at county (28 mills elem., 17 mills h.s.)	Collect 34 elem. & 21 H.S. mills at county, 45 mills at state for 100 mills total. Effective FY 91	Collect 47 elem. & 28 h.s. mills at county. Collect 45 state mills. Effective FY 91	Collect 33 elem. mill & 22 mills at county. Collect 45 state mills. Effective FY 9
5.	Permissive levies for elem. (6 mills) & H.S. (4 mills) to fund 20% of schedules	Eliminate permissive levies. Effective FY 91	Eliminate permissive levy. Effective FY 91	Replace current permissive levy with overschedule permissive levy up to 20% o FP amount (for total FP and permissive amount equal to 100% ave. '88 expenditure

Ex 7
2-7-89

	CURRENT	SB 26, NATHE MAZUREK 3RD READING	HB 28, SCHYE SB 7, MAZUREK INTRODUCED	HB 28, SCHYE 3RD READING
6.	No statutory expenditure limitations (except for I-105)	Maximum GF budget limited to 121% of FP (schedule amount plus spec. ed.). Districts with FY 88 GF & insurance over 121% of FY 91 FP are frozen. PL 874 exempt from cap	Maximum GF budget limited to 117% of schedules, spec. ed, & retirement. Districts with FY 88 GF, retirement, & insurance over 117% of FY 91 FP are frozen. PL 874 $ excluded from cap. Exempt from I-105	No GF budget limit, but recapture of a percentage of budget amount over 141% of FP amount for each 1% by which budget exceeds 141%, phased in as follows: FY 91 - .5%; FY 92 - 1%; FY 93 - 1.5%; FY 94 & beyond - 2%). Exemptions for PL 874 $ & districts with personnel costs exceeding 80% of GF.
7.	State revenue sources earmarked for state equalization aid	I.T. surtax continued (for equalization - no sunset), lottery to state equalization aid; coal tax proceeds diverted from ed. trust & parks effective FY 90, 91; increased allocation of $4.4M personal I.T. and 45-mill state levy - effective FY 91	45-mill state levy and lottery to state equalization aid. Effective FY 91	Current sources plus 45-mill state levy, lottery.Coal tax proceeds diverted from ed. trust (trust abolished) & parks (effective FY 91). 10% income surtax, increased income tax allocation to state equalization (effective FY 90)

	CURRENT	SB 26, NATHE MAZUREK 3RD READING	HB 28, SCHYE SB 7, MAZUREK INTRODUCED	HB 28, SCHYE 3RD READING
12.	Minimum 180 day school year with no maximum; no limit on days creates dis-equity in FP payments	Funding for only 180 PI days, plus 7 PIR	Funding for only 180 PI days, plus 7 PIR	Funding for only 1 PI days, plus 7 PI
13.	Current state equalization aid payment schedule is 5 times per year	20% state equalization aid in July, then 7% monthly.	20% state equalization aid in July, then 7% monthly	20% state equaliza-tion aid in July, t 7% monthly. Include both FP payment &
14.	Building/debt service not equalized	Interim study of needs & methods of equalization	Interim study of needs & methods of equalization	Interim study of ne & methods of equalization
15.	Transportation program separate	No change in transp. No additional equal-ized funding this biennium. Study.	State funds 100% of transp. schedules. No cap. Interim study	No change in transp No additional equalized funding t biennium. Study
16.	Special ed. part of GF and FP; actual costs not fully funded; separate accounting and OPI oversight	State funds allow-able costs for FY 90, 91. Spec. ed. retirement not allowable cost for spec. ed. reimbursement	State funds retirement costs for FY 91. $4.3M in bill	State funds allowab costs for FY 90, 91 Spec. ed. retiremen not allowable cost spec. ed. reimbursement

Ex. #4
7-7-89

	CURRENT	SB 26, NATHE MAZUREK 3RD READING	HB 28, SCHYE SB 7, MAZUREK INTRODUCED	HB 28, SCHYE 3RD READING
8.	County equalization revenues received from basic levies, federal forest funds, Taylor Grazing, motor vehicle, misc.	No change from current law except state equalization aid to offset tax delinquencies	No change from current law except state equalization aid to offset tax delinquencies	No change from curre law except state equalization aid to offset tax delinquencies
9.	PL 874 not counted as resource for equalization	PL 874 excluded from GF budget cap & from cash reserve limit until equalization allowed - study	PL 874 excluded from cap until equalization allowed under federal law. Part of study	PL 874 not subject t recapture
10.	General fund reserve limit of 35%; no penalty for exceeding limit	Reserve limited to: 35% if no state aid; 30% if aid 1/4 or less of FP; 20% if aid over 1/4 of FP; exemptions for PL 874, consolidation bonus, protested tax payments, & minimum $10,000	Reserve limited to: 35% if no state aid; 30% if aid 1/4 or less of FP; 20% if aid over 1/4 of FP; exemptions for PL 874, consolidation bonus, protested tax payments, & minimum $10,000	Reserve limited to: 35% if no state aid; 30% if aid 1/4 or le of FP; 20% if aid ov 1/4 of FP; exemption for PL 874, consolidation bonus, protested tax payments, & minimum $10,000
11.	FP structure & schedules based on school size	No change in structure - no extra increase for some categories. Increased in FY 91 by 45.84% for elem; 55.66% for H.S.	No change in structure. No extra increase for some categories. Increased in FY 91 by 51% for elem.; 60% for H.S.	No change in structure, except 9% increase for elem. over 300 ANB. Increased in FY 91 b 17.59% for elem.; 26.05% for h.s.

Ex. 4
7-7-89

	CURRENT	SB 26, NATHE MAZUREK 3RD READING	HB 28, SCHYE SB 7, MAZUREK INTRODUCED	HB 28, SCHYE 3RD READING
17.	Additional components	Legislative oversight committee for studies & implementation ($20,000); OPI adopt rules for GAAP accounting--training funds in bill. Increase bonus payments to enlarged districts. Telecommunications funding. Implementation funds for OPI. Flat tax for coal. Local government severance tax replaces net proceeds tax on oil & gas. Statutory appropriation of all revenue earmarked for equalization	Legislative oversight committee for studies and implementation ($20,000); OPI adopt rules for GAAP accounting--training funds in bill. Increase bonus payments to enlarged districts. Telecommunications funding.	Legislative oversight committee for studies & implementation ($20,000); OPI adopt rules for GAAP accounting--training funds in bill. Increase bonus payments to enlarged districts. Telecommunications funding. Implementation funds for OPI. Flat tax for coal. Local governmen severance tax replace net proceeds tax on oil & gas. Statutory appropriation of all revenue earmarked for equalization
18.	Phase-in	New plan effective for FY 91. Study effective July 1, 1989. OPI rules prior to FY 91	New plan effective for FY 91. Study effective July 1, 1989. OPI rules prior to FY 91.	New plan effective fo FY 91. Study effectiv July 1, 1989. OPI rules prior to FY 91

EXHIBIT NO. 5
DATE 7/7/89
SB NO. HB 28

Amendments to House Bill No. 28
Third Reading Copy

For the Committee on Education

Prepared by Dave Cogley
July 7, 1989

(Remove recapture exception for excessive personnel costs)

1. Page 74, line 14.
Strike: ":"

2. Page 74, line 15.
Strike: "(A)"

3. Page 74, line 16 through page 75, line 3.
Strike: "; OR" and subsections (b) and (4) in their entirety
Insert: "."

EXHIBIT NO. 6
DATE 7/7/89
BILL NO. HB 28
Stan Bradshaw

Proposed Amendment to House Bill No. 28

Requested by Montana State Audobon Council

July 6, 1989

Page 18, Line 13.
Strike "after June 30, 1991,".

EXHIBIT NO. 7
DATE 7/7/89
BILL NO. HB28

Amendments to House Bill No. 28
Third Reading Copy

Requested by Senator Pinsoneault
For the Committee on Education

Prepared by Greg Petesch
July 7, 1989

1. Title, page 2, line 8.
Following: "INCOME"
Insert: "IN LIEU OF A GENERAL SALES TAX"

SENATE EDUCATION
EXHIBIT NO. 8
DATE 7/7/89
BILL NO. HB28
Sen. Pinsoneault

Amendments to House Bill No. 28
Third Reading Copy

Requested by Senator Pinsoneault
For the Committee on Education

Prepared by Greg Petesch
July 7, 1989

1. Page 6, line 11.
Following: "."
Insert: "It is not intended by the Legislature that the individual income tax surtax provide a long-term solution to the school equalization funding problems of Montana."

SENATE EXHIBIT NO. 9
DATE 7/7/89
BILL NO. HB28
Sen Pinsoneault

Amendments to House Bill No. 28
Third Reading Copy

Requested by Senator Pinsoneault
For the Committee on Education

Prepared by Greg Petesch
July 7, 1989

1. Page 6, lines 8 through 11.
Following: "determines" on line 6
Strike: remainder of line 6 through "Legislature" on line 11
Insert: "that a committee be established as provided in [sections 53 through 59] to monitor the implementation of the provisions of [this act] and to work toward solutions of equitably funding those needs identified above and presenting recommended funding methods to the 52nd Legislature for its consideration."

EXHIBIT NO. 10
DATE 7/7/89
BILL NO. HB 28 Pinsoneault

Amendments to HOuse Bill No. 28
Third Reading Copy

Requested by Senator Pinsoneault
For the Committee on Education

Prepared by Greg Petesch
July 7, 1989

1. Page 135, line 13.
Following: "funding"
Insert: ", including an assessment of the administrative costs of public school services in Montana and their reduction"

SENATE EXHIBIT

11

DATE 7/7/89

BILL NO. HB28

AMENDMENTS TO HB28

Third reading copy

Section 80

AMENDING 15-36-101 MCA

1. P. 163, line 21
delete 9%
add "8.4%"

2. P. 164, line 5
delete ~~17%~~
add "15.25%"

3. P. 164, line 17
delete ~~4.5%~~
add "4.2%"

4. P. 165, line 24
delete ~~4.5%~~
add "4.2%"

Montana Petroleum Association
July 7, 1989

SEN. TE EDUCATION
EXHIBIT NO. 12
DATE 3/7/89
BILL NO. HB28

ADVANTAGES OF FLAT TAX TO PRODUCERS

The flat tax(local government severance tax) as proposed in HB28 offers several important benefits to producers:

1)they will not share in the cost of increased statewide mills for school equalization. At 95 mills, this saving to Montana's oil, gas, and coal producers is about $14.5 million per year.

2)In addition, producers will not bear any of the costs of future mill levy increases for county purposes. For example, if a county increases its road fund levy after 1989 or floats a bond issue to pay for a new building, producers will not pay any of this cost. The local government severance tax will remain at the level set in HB28. It is impossible to calculate the future savings to producers, but it's worth noting that the flat tax removes 21% of the total tax base of the state from any future mill levy increase.

It's also worth noting that only the mineral industry is being held "harmless" from both the school equalization levy increases and future county mill levy increases. Montana's other major industries--timber, agriculture, tourism--will all pay the increased mills levied for school equalization and for future increases in other levies.

Since many school districts with oil and coal production currently levy far more than 100 mills for basic school costs(general fund, retirement, comprehensive insurance), producers in these areas will get a tax break with the flat tax. Examples:

County	School district	Current mill levy for bsc	Tax savings under HB28--oil
Glacier	Browning E & HS	156.69	$258,472
	Cut Bank E & HS	134.83	847,461
Petroleum	Winnett E & HS	133.50	91,718

True, producers in some areas(Fallon, Wibaux, etc.) will pay more under the flat tax (because the tax is set at a statewide average). However, the flat tax at 9% gives a tax break to oil producers in districts that currently levy more than ~65 mills for school costs (excluding transportation).

SENATE EDUCATION
EXHIBIT NO. 13
DATE 7/7/89
BILL NO. HB 28
Sen Brown

Amendments to HB Bill No. 28
3rd Reading Copy

Requested by Sen. Brown
For the Committee on Education

Prepared by Andrea Merrill
July 7, 1989

1. Page 197, line 4.
Following: "1 through"
Insert: "12, 14 through"

2. Page 197, line 11.
Following: "Sections"
Insert: "13,"

3. Page 198.
Following: line 2
Insert: "(4) [Section 13] applies to any enlarged district that was created by order in school fiscal year 1989 for operation in school fiscal year 1990."

EXHIBIT NO. 14
DATE 7/7/89
BILL NO. HB28

Amendments to House Bill No. 28
Third Reading Copy

Requested by Sen. Farrell
For the Committee on Education

Prepared by Dave Cogley
July 7, 1989

1. Page 54, line 20.
Following: "20-9-141(1)(b)(iii)."
Insert: "Cash reappropriated remaining after computing the levy as provided in 20-9-141 (1)(b)(iii) must be applied first to reduce the levy provided in [section 66] and then to reduce other property tax levies of the district."

2. Page 55.
Following: line 21
Insert: "(ii) the district mandatory overschedule budget amount provided in [section 66];"
Renumber: subsequent subsection

Prepared by the Office of the Legislative Fiscal Analyst 08-Jul-89
Senate Education Committee Amendments to House Bill 28 (7/7/89)

11187 #1
HB28

Current Law Revenue *	
State Equalization	$159.194
County Equalization	88.501
District Permissive	18.289
Total Revenue	$265.984
Cost of Proposal	
Foundation	$350.058
Guaranteed Tax Base	37.530
Transportation Schedules	6.253
Special Education	33.862
Conversion to GAAP	0.354
Telecommunications	0.500
Interim Legislative Study	0.020
180 Day Limit	(1.820)
Total Cost	$426.757
Revenue	
Special Education (HB 100)	$33.862
Transportation (HB 100)	6.253
Lottery Revenue	4.550
Eliminate Permissive	(18.289)
New Statewide Mills	103.211
Flat Rate Tax for Oil/Gas/Coal	(22.280)
County Miscellaneous	7.650
Coal Tax Diversion from Ed Trust •	3.562
Education Trust Principal **	2.790
Education Trust Interest Loss **	(2.735)
Income Tax Surcharge to Schools •	34.245
Individual Income Tax Allocation at 33.6%	5.153
Total Revenue	$157.972
Net Cost of Proposal	$268.785
Additional General Fund Required	$2.801
General Fund Cost of Tax Reallocations	5.153
GENERAL FUND IMPACT	$7.954

HF Bal Too
1 Time $ Transpt. - #11 in
Parks money -

* Includes LFA revised estimates for individual income tax and corporate license tax (6/14/89) and adjustments to reflect legislation passed during the regular session.

** Assumes the passage of House Bill 6 (Schye)

Personal Income Tax	
Surtax Rate	10%
Years applied - beginning year	1990
- ending year	continues
Allocation to schools - FY90	31.80%
- FY91	33.60%
Statewide Mills	100
Corporation Tax	
Allocation to schools	25.00%
One time revenues	
Personal income Tax	$6.879
Schedule Increases	
Elementary	17.6%
Elementary (Category 8)	28.2%
High School	26.1%

DATE 7/7/89

COMMITTEE ON Education

VISITORS' REGISTER

NAME	REPRESENTING	BILL #	Check One	
			Support	Opp
Ken Williams	Entech			
Jim Phillips	Governor			
Chip Erdmann	Local Control			
Greg Groop	OPI			
Rodney Snee	Hardin Public Schools			
Tom Cotter	OPI			
Pat Melby	Plaintiff School District			
Steve Brown	Indian Impact Schools			
TOM BICOBERT	MEA			
Lunt Wellt	DOR			
Steve Brakebush	Audubon			
Jesse N Long	SAM			
Bill Cooper	Sch Dist #5 Kalispell			
Robert VanCleve	With Amend	28		
Steve Knudsen	Mill Water Ext	HB28		
Randi Hollar	MPA			
Scott Snesog	MT Wildlife Federation			
Gary Devlin	Senator Dist 13			

(Please leave prepared statement with Secretary)

ROLL CALL VOTE

SENATE COMMITTEE EDUCATION

Date 7/7/89 Bill No. HB28 Time 8:05

NAME	YES	NO
SENATOR ANDERSON		✓
SENATOR BROWN	✓	
SENATOR BLAYLOCK	✓	
SENATOR FARRELL		✓
SENATOR REGAN	✓	
SENATOR NATHE		✓
SENATOR PINSONEAULT	✓	
SENATOR MAZUREK	✓	
SENATOR HAMMOND		✓

JAELENE JOHNSON
Secretary

H.W. HAMMOND
Chairman

Motion: Senator Mazurek moved to increase the statewide mandatory levy from 40 to 45 mills. Senator Mazurek also moved Exhibit 1C. Motion carried 5 to 4

1989

ROLL CALL VOTE

SENATE COMMITTEE EDUCATION

Date 7/7/89 Bill No. HB28 Time 8:47

NAME	YES	NO
SENATOR ANDERSON	✓	
SENATOR BROWN	✓	
SENATOR BLAYLOCK	✓	
SENATOR FARRELL	✓	
SENATOR REGAN	✓	
SENATOR NATHE	✓	
SENATOR PINSONEAULT	✓	
SENATOR MAZUREK	✓	
SENATOR HAMMOND		✓

JAELENE JOHNSON
Secretary

H.W. HAMMOND
Chairman

Motion: Senator Farrell moved exhibit 14 and it would go into affect in 1991

1989

ROLL CALL VOTE

SENATE COMMITTEE EDUCATION

Date 7/7/89 Bill No. HB28 Time 9:57

NAME	YES	NO
SENATOR ANDERSON	✓	
SENATOR BROWN	✓	
SENATOR BLAYLOCK	✓	
SENATOR FARRELL	✓	
SENATOR REGAN		✓
SENATOR NATHE	✓	
SENATOR PINSONEAULT	✓	
SENATOR MAZUREK		✓
SENATOR HAMMOND	✓	

JAELENE JOHNSON
Secretary

H.W. HAMMOND
Chairman

Motion: Senator Blaylock moved exhibit 2.

1989

ROLL CALL VOTE

SENATE COMMITTEE EDUCATION

Date 7/7 Bill No. HB28 Time

NAME	YES	NO
SENATOR ANDERSON	✓	
SENATOR BROWN		✓
SENATOR BLAYLOCK		✓
SENATOR FARRELL	✓	
SENATOR REGAN		✓
SENATOR NATHE		✓
SENATOR PINSONEAULT		✓
SENATOR MAZUREK		✓
SENATOR HAMMOND	✓	

JAELENE JOHNSON
Secretary

H.W. HAMMOND
Chairman

Motion: Senator Farrell moved to reduce the state mill levy from 45 to 30 mills.

Motion failed 6 to 3.

1989

ROLL CALL VOTE

SENATE COMMITTEE EDUCATION

Date 7/7 Bill No. HB28 Time 10:38

NAME	YES	NO
SENATOR ANDERSON	✓	
SENATOR BROWN		✓
SENATOR BLAYLOCK		✓
SENATOR FARRELL	✓	
SENATOR REGAN		✓
SENATOR NATHE	✓	
SENATOR PINSONEAULT		✓
SENATOR MAZUREK		✓
SENATOR HAMMOND	✓	

JAELENE JOHNSON
Secretary

H.W. HAMMOND
Chairman

Motion: Senator Farrell moved to reduce the state mill levy from 45 to 35 mills

Motion failed 4 to 5

1989

ROLL CALL VOTE

SENATE COMMITTEE EDUCATION

Date 7/7 Bill No. HB28 Time 10:39

NAME	YES	NO
SENATOR ANDERSON	✓	
SENATOR BROWN		✓
SENATOR BLAYLOCK		✓
SENATOR FARRELL	✓	
SENATOR REGAN		✓
SENATOR NATHE	✓	
SENATOR PINSONEAULT	✓	
SENATOR MAZUREK		✓
SENATOR HAMMOND	✓	

JAELENE JOHNSON
Secretary

H.W. HAMMOND
Chairman

Motion: Senator Farrell moved to reduce the state mill levy from 45 to 40 mills.
Motion carried 5 to 4

1989

ROLL CALL VOTE

SENATE COMMITTEE EDUCATION

Date 7/7 Bill No. HB28 Time 11:41

NAME	YES	NO
SENATOR ANDERSON		✓
SENATOR BROWN	✓	
SENATOR BLAYLOCK	✓	
SENATOR FARRELL		✓
SENATOR REGAN	✓	
SENATOR NATHE		✓
SENATOR PINSONEAULT	✓	
SENATOR MAZUREK	✓	
SENATOR HAMMOND		✓

JAELENE JOHNSON
Secretary

H.W. HAMMOND
Chairman

Motion: Senator Mazurek to make the permissive mills mandatory & phase in halfway in 1992 and fully in 1993. The motion carried 5 to 4.

1989

ROLL CALL VOTE

SENATE COMMITTEE EDUCATION

Date 7/7 Bill No. HB28 Time 4:26

NAME	YES	NO
SENATOR ANDERSON		
SENATOR BROWN	✓	
SENATOR BLAYLOCK	✓	
SENATOR FARRELL	✓	
SENATOR REGAN	✓	
SENATOR NATHE		✓
SENATOR PINSONEAULT		✓
SENATOR MAZUREK	✓	
SENATOR HAMMOND	✓	

JAELENE JOHNSON
Secretary

H.W. HAMMOND
Chairman

Motion: Senator Regan moved exhibit 6 (The Bradshaw amendment) The motion carried 6 to 2.

1989

ROLL CALL VOTE

SENATE COMMITTEE EDUCATION

Date 7/7 Bill No. HB28 Time 4:38

NAME	YES	NO
SENATOR ANDERSON	✓	
SENATOR BROWN	✓	
SENATOR BLAYLOCK		✓
SENATOR FARRELL	✓	
SENATOR REGAN	✓	
SENATOR NATHE	✓	
SENATOR PINSONEAULT	✓	
SENATOR MAZUREK	✓	
SENATOR HAMMOND	✓	

JAELENE JOHNSON
Secretary

H.W. HAMMOND
Chairman

Motion: Senator Pinsoneault moved exhibit 1. The motion carried 8 to 1.

1989

ROLL CALL VOTE

SENATE COMMITTEE EDUCATION

Date 7/7 Bill No. HB28 Time 4:43

NAME	YES	NO
SENATOR ANDERSON	✓	
SENATOR BROWN	✓	
SENATOR BLAYLOCK		✓
SENATOR FARRELL	✓	
SENATOR REGAN		✓
SENATOR NATHE	✓	
SENATOR PINSONEAULT	✓	
SENATOR MAZUREK	✓	
SENATOR HAMMOND	✓	

JAELENE JOHNSON
Secretary

H.W. HAMMOND
Chairman

Motion: Senator Pinsoneault moved exhibit 8. The motion carried 7 to 2.

1989

MINUTES

MONTANA SENATE
51st LEGISLATURE - SPECIAL SESSION

COMMITTEE ON EDUCATION AND CULTURAL RESOURCES

Call to Order: By Chairman H.W. Hammond, on July 8, 1989, at 12:30 p.m.

ROLL CALL

Members Present: Senator John Anderson, Senator Chet Blaylock, Senator Bob Brown, Senator Joe Mazurek, Senator Pat Regan, Senator Bill Farrell, Senator Dick Pinsoneault, Senator Dennis Nathe, and Senator H.W. Hammond

Members Excused: None

Members Absent: None

Staff Present: Andrea Merrill, Legislative Council

Announcements/Discussion: None

DISCUSSION ON HOUSE BILL 28

Chairman Hammond stated that the present form HB 28 was in, would hurt 80% of the schools in Montana. Chairman Hammond asked if anyone had any amendments to offer. Chairman Hammond explained that there were 4 amendments by Representative John Cobb to be examined by the Committee.

An executive action sheet on HB 28, 3rd reading copy, was handed out to the Committee members. The sheet explained the motions and amendments offered by the Committee at the July 7 executive action meeting. (SEE EXHIBIT 15)

Senator Pinsoneault stated that he had one final amendment. (SEE EXHIBIT 16)

Senator Pinsoneault said that the amendment would explain to the people in Montana why the Committee opposed the income surtax.

Motion: Senator Pinsoneault moved exhibit 16.

Discussion: Chairman Hammond indicated that Senator

Pinsoneault had an amendment similar to exhibit 16, yesterday. Senator Pinsoneault stated that this amendment would put this language into the statute.

Senator Blaylock asked the Committee to oppose the amendment.

Senator Pinsoneault stated that people know that a large hunk of their taxes goes into the education system. Senator Pinsoneault stated, "The pink tax property form that comes out every 6 months is pretty clear as to where the bulk of that money goes." He explained that what this amendment does was tell people that they are addressing the education funding problem. He explained, "That in addressing that funding problem, we are dinging you for 10% more, and the reason we are doing it is because the money is going exclusively to the funding problem."

Senator Farrell stated that the general feeling about the HB 28 was not very good, and that the Committee had passed amendments yesterday, in lieu of a sales tax. He indicated to the Committee that maybe they should start discussing the sales tax.

The motion by Senator Pinsoneault was not withdrawn or substituted.

Motion: Senator Farrell called for a vote on how many members could support HB 28, in its present form.

Discussion: Senator Brown indicated to Chairman Hammond maybe he should see if anyone was willing to move HB 28 TO BE CONCURRED IN.

Chairman Hammond asked if anyone was prepared to make a motion to pass HB 28. No one from the Committee moved HB 28 To Be Concurred In.

Senator Farrell suggested that the Committee take another look at SB 203 as it came from the House Select Committee in regular session. He also stated he would like the Committee to discuss a general sales tax as well.

Senator Blaylock stated that the Committee would be better off if they took the bill and stripped the Senate Education Committee amendments off of it.

Motion: Senator Farrell moved to strip the House Amendments and any previous Senate Education Amendments to bring

HB 28 to its original introduced form.

Discussion: None

Amendments, Discussion, and Votes: The question was called and a roll call vote was taken. The motion carried unanimously.

The Committee could not get copies of HB 28 in its original form, so they used copies of SB 7 which was identical to HB 28 and close to SB 203.

Representative Glasser explained what SB 203 consisted of, when it came out of the House Select Committee.

Senator Farrell stated he thought it would be easier to go through each issue in exhibit 23.

Senator Nathe suggested to the Committee that he would go through each issue (in exhibit 23) to explain the differences and similarities between SB 7 and his bill, SB 20.

Senator Mazurek asked Senator Nathe if SB 20 was essentially the same as SB 203 as it passed the House in regular session, and as it went through the conference committee. Senator Nathe replied that he put retirement back into the general fund and he took kindergarten out.

Senator Nathe used EXHIBIT 23 to explain how SB 20 and SB 7 differs from SB 203.

1.) Senator Nathe stated that issue #1 the Mandatory County Retirement, SB 7 reads the way SB 203 use to. He stated that SB 7 had the teacher's retirement in a separate fund, it eliminated the levy, and it used state aid to fund the district's actual costs. He asked the Committee to circle SB 7 as being identical to SB 203 as it came back from the House.

2.) Allowable District Levy for Comprehensive Insurance. Senator Nathe stated SB 20 was the way SB 203 read when it came back from the House. He said that they only funded 90% of the comprehensive insurance.

3.) Foundation Program Schedules. Senator Nathe told the Committee to circle SB 20 as being identical to 203.

4.) The Mandatory 45-Mill Levy. Senator Nathe stated that SB 20 was at 75 mills and SB 7 was at 120 mills. Senator Nathe explained that SB 203 came back from the

House with 100 mills. Senator Mazurek stated that it would be 34 elementary mills and 21 high school mills and 45 statewide mills. (Senator Nathe indicated neither SB 20 or SB 7 were identical to SB 203.)

5.) Permissive Levies. Senator Nathe stated SB 7 and SB 20 was the same as SB 203.

6.) No Statutory Expenditure Limitations. Senator Nathe stated that SB 20 as being the same to SB 203.

7.) State Revenue. Senator Nathe stated that there was no funding in SB 203 except for the 100 mills. He explained that the other funding for SB 203 was in SB 468 which died in the conference committee. He told the Committee to strike out both SB 20 and SB 7.

8.) County Equalization Revenues. Senator Nathe explained that both SB 7 and SB 20 were identical to SB 203.

9.) PL 874. Senator Nathe stated SB 20 and SB 7 was identical to SB 203.

10.) General Fund Reserve. Senator Nathe explained that SB 7 and SB 20 was identical to SB 203.

11.) Foundation Program Structure and Schedules Based on School Size. Senator Nathe stated SB 20 was the same as SB 203.

12.) Minimum 180 days. Senator Nathe explained SB 20 and SB 7 was the same as SB 203.

13.) State equalize Aid Payments. Senator Nathe stated SB 20 and SB 7 was the same as SB 203.

14.) Building Debt Service-Interim study of Needs & Methods of Equalization. Senator Nathe said SB 20 and SB 7 was the same as SB 203.

15.) Transportation. Senator Nathe said SB 20 was the same as SB 203.

16.) Special Ed. Senator Nathe stated SB 20 was the same as SB 203.

17.) Additional Components. Senator Nathe said SB 7 and SB 20 was the same as SB 203.

18.) Phase-in. Senator Nathe explained SB 7 and SB 20 was the same as SB 203.

Senator Mazurek asked Madalyn Quinlan if they used the guaranteed tax base to fund retirement only, and what would the general fund cost be to the state? Madalyn Quinlan stated that the cost of the state guaranteeing retirement at 18.43, would be $16.9 million.

ISSUE #1

Motion: Senator Farrell moved issue #1 in exhibit 23. Senator Farrell moved to fund retirement using the guaranteed tax base concept (it would be outside the general fund).

Discussion: Senator Mazurek asked if Senator Farrell was looking at a new source of revenue to fund it? Senator Mazurek asked if the Committee could revisit issue #1 if they don't have the money, or will they study it? Senator Farrell stated that the Committee would revisit issue #1 if they didn't have the funds.

Amendments, Discussion, and Votes: The question was called for and a voice vote was taken. The motion carried with Senator Regan voting no.

ISSUE #2

Senator Mazurek stated that the Committee should stay with SB 203 with the 100% of 1988 costs in the Foundation Program schedule base.

Motion: Senator Mazurek moved issue #2. It would eliminate the levy; Insurance in GF; 100% of 1988 costs in Foundation Program schedule base.

Discussion: None

Amendments, Discussion, and Votes: The question was called for and a voice vote was taken. The motion carried unanimously.

ISSUE #3

Motion: Senator Brown moved to adopt SB 20 language which stated, "FP schedules for FY 1991 based on: 90% of districts' 1988 GF (minus Special Ed. & PL 874) and 100% of insurance (minus PL 874).

Discussion: Senator Mazurek stated that he would along with the motion reluctantly, because this was biggest hit to schools.

Amendments, Discussion, and Votes: The question was called

for and a voice vote was taken. The motion carried with Senator Regan voting no.

ISSUE #4

Senator Farrell suggested to the Committee that they adopt 34 elementary + 21 high school = 55 mills plus the 45 mills. He stated he would like to revisit issue #4 when they get to issue #7.

Motion: Senator Brown moved to adopt 34 elementary mills and 21 high school mills plus 45 state mills = 100 total mills.

Discussion: None

Amendments, Discussion, and Votes: The question was called for and a voice vote was taken. The motion carried unanimously.

ISSUE #5

Senator Nathe stated that there will be a mandatory county levy with a guaranteed tax base to support the retirement.

The Committee stated that issue #5 required no change.

ISSUE #6

Motion: Senator Farrell moved the language from SB 20 on issue #6 (exhibit 23).

Discussion: None

Amendments, Discussion, and Votes: The question was called for and a voice vote was taken. The motion carried unanimously.

ISSUE #7

Senator Farrell stated this was where he wanted to introduce the sales tax. Senator Farrell stated that he did not have an exact sales tax bill to present, but he would propose a 4% sales tax. He stated that the Committee had worked at equalizing school funding for some time. He explained that not one of the plans the Committee had been working on would work unless the Committee had some additional revenue.

Motion: Senator Farrell moved a 4% sales tax proposal.

Discussion: Senator Brown thought that a sales tax bill should be referred to the Taxation Committee rather than trying to amended a sales tax into the current bill.

Senator Farrell stated that he did not see a problem with that suggestion. He said that he had an outline on what a sales tax should look like. Senator Farrell wanted to know if the Senate Education Committee had come to the point of an alternative revenue source to make the equalization plan work.

Senator Mazurek explained that he and the rest of the Democrats in the Committee were not prepared to discuss a sales tax. Senator Mazurek stated that he would like a chance to discuss a sales tax with their leadership in a caucus.

Senator Regan said she was adamantly against a sales tax and she thought it was wrong to use education to bring a sales tax about.

Senator Pinsoneault stated that they had discussed every revenue raising mechanism, whether it was to reduce the personal property on down the line. He said that they do it in the name of education.

Senator Blaylock asked Senator Farrell if the Committee put a sales tax into the bill, then it passed the Senate and the House, would it go to the people for approval? Senate Farrell explained that he had a sales tax bill and that it could be written into any one of the sales tax bills. Senator Farrell said, "Basically what we have is about $142 million for education through the Senate Committee, stuck into this bill. The personal property reform at 4% is $40 million; income tax and pension reform is $40 million, low income rebate is $15.6 million...local government allocations and that's a block grant to the personal property of $10 million, the University System $28 million, and administrations $4 million...What I would like to do is have a vote of the people in 1990 but implement it in January of this year."

Senator Regan stated that there were two problems with a sales tax besides general acceptance. 1.) "You must immediately place a referendum on the issue." 2.) "How long does it take before the...real money starts coming in?"

Senator Farrell stated that we probably start seeing the revenue by July of 1990. Senator Farrell said, "What

I'm suggesting is that we go ahead and put it on the ballot in 1990 for the November election in 1990, and implement it a year before it is approved."

Senator Regan asked whether there would be anything that would preclude a referendum that would call for an immediate vote before it could be put in place? Greg Petesch stated that they could not refer appropriations to the people.

Senator Regan asked Greg Petesch if he indicated that an appropriation can not be challenged but the imposition of a tax can be challenged by the votes? Greg Petesch replied, "You can not refer a portion of a bill to the people. That's the problem here. You have to have the bill become effective someway or another. If it has an appropriation in this bill, the constitution prohibits you from referring it to the people. Mr. Petesch explained that an initiative would be different, where the people would petition to place a law before themselves. Mr. Petesch stated that there were two forms of a referendums 1.) Where you directly refer something to the people to have it become effective. 2.) You enact something and they petition to, in effect, review your action.

Mr. Petesch explained that if this bill were to be referred to the Governor, and he signed it, and it had an appropriation in it, the people could not petition for a referendum.

Senator Regan stated that maybe the Taxation Committee should be brought in here to hammer out a tax reform package that would find some support in our communities. She stated that she thought the sales tax was a dead issue for the school equalization funding bill.

Senator Pinsoneault suggested that the Committee should take the money that was available, and show what they could come with by keeping it balanced without a surtax or without going into the hole. He said, "Show everyone if you want education funded at that level, this is what is going to happen." He stated on the other hand, here is a sales tax and show what we can do for education. Senator Pinsoneault stated that this would be a way to help people understand the problem.

Senator Regan asked Madalyn Quinlan if SB 203 could have been funded (with 100 mills) with available revenues? Ms. Quinlan stated SB 203 could be funded using the

general fund revenue. She said, "As a result, you would create a black hole, given the general fund revenues that were currently projected." Ms. Quinlan stated that the calculation was figured without a surtax.

Senator Farrell withdrew his motion.

Senator Mazurek asked Madalyn Quinlan to get some figures for the Committee on how much general fund money was needed to fund at 75 mills, 85 mills etc... He wanted to know what the Committee could do with those revenues.

Senator Farrell suggested that the Committee should adjourn and meet with their caucuses on Monday and then come back and work on the bill.

Motion: Senator Farrell moved to adjourn.

Chairman Hammond stated that the Committee would convene in room 325 after the Senate adjourns on Monday.

ADJOURNMENT

Adjournment At: 4:08 p.m.

SENATOR H.W. HAMMOND, Chairman

HH/jj

ROLL CALL

EDUCATION COMMITTEE

50th LEGISLATIVE SESSION -- 1985 Date 7/6

NAME	PRESENT	ABSENT	EXCUSED
SENATOR ANDERSON	✓		
SENATOR BROWN	✓		
SENATOR BLAYLOCK	✓		
SENATOR FARRELL	✓		
SENATOR REGAN	✓		
SENATOR NATHE	✓		
SENATOR PINSONEAULT	✓		
SENATOR MAZUREK	✓		
SENATOR HAMMOND	✓		

EXHIBIT NO. 15
DATE 7/8/89
BILL NO. HB 28

EXECUTIVE ACTION ON HB 28, 3RD READING COPY
SENATE EDUCATION COMMITTEE

July 7, 1989

Prepared by Committee Staff

1. Motion by Sen. Blaylock to remove from HB 28 the coordination instruction in section 97 which would have added any approved foundation program schedule increase for FY 1990 into the schedules in HB 28. Motion passed, 6 - 2

2. Motion by Sen. Farrell to reduce the statewide mill levy from 45 mills to 30 mills (for total of 85 mills). Motion failed, 6 - 3

3. Motion by Sen. Farrell to reduce the statewide mill levy from 45 mills to 35 mills (for total of 90 mills). Motion failed, 5 - 4

4. Motion by Sen. Farrell to reduce the statewide mill levy from 45 mills to 40 mills (for total of 95 mills). Motion passed, 5 - 4

5. Motion by Sen. Farrell to reduce the overschedule permissive levy to a level that combined with the foundation program amount would bring districts to 90% of average FY 1988 expenditures without a voted levy, rather than 100%. Motion failed, 8 - 1

6. Motion by Sen Mazurek to change the permissive levy to a phased-in mandatory obligation of districts. Districts would be required to finance a nonvoted amount equal to 10% of the district foundation program amount in FY 1991 and 20% of the foundation program amount thereafter. Motion passed, 5 - 4

7. Motion by Sen. Farrell to remove the "Daily" exemption from the expenditure cap. Motion passed, 8 - 1

8. Motion by Sen. Regan to remove the provision which would have temporarily diverted the coal severance tax parks acquisition fund (5%) to state equalization aid. Motion passed, 6 - 2

9. Motion by Sen. Pinsoneault to add to the bill title language that would indicate that the income tax surcharge was "in lieu of a general sales tax". Motion passed 8 - 1

10. Motion by Sen. Pinsoneault to add to the statement of intent language stating that the income tax surcharge is not intended to provide a long-term solution to the school equalization problems. Motion passed, 7 - 1

11. Motion by Sen. Pinsoneault to add as a duty for the legislative oversight committee in the bill the "assessment

of administrative costs of public school services in Montana." Motion passed, unanimous

12. Motion by Sen. Brown to make effective for FY 1990 the increased bonus payments for districts which consolidated in FY 1989. Motion passed, unanimous

13. Motion by Sen. Nathe to reduce the local government severance tax rates on oil and gas to the levels in SB 26 (oil-8.4%; gas-15.25%; strippers 4.2%)

14. Substitute motion by Sen. Mazurek to lower the rates, but also restore the statewide levy to 45 mills (100 mills total). Motion passed, 5 - 4

15. Motion by Sen. Farrell to require districts to use any cash reappropriated from a previous fiscal year for first reducing the voted levy, then the mandatory overschedule amount, then any other district levies.
Motion passed, 8 - 1

SENATE EDUCATION
EXHIBIT NO. 16
DATE 7/8/89
BILL NO. HB28
Pinsoneault

Amendments to House Bill No. 28
Third Reading Copy

Requested by Sen. Pinsoneault
For the Committee on Education

Prepared by Dave Cogley
July 8, 1989

1. Page 142, line 22.
Following: "SURTAX."
Strike: remainder of line 22 through page 143, line 1.
Insert: "As part of the equalization of funding for Montana public schools and in lieu of a general sales tax, each person required to file a Montana individual income tax return shall pay, in addition to the tax liability computed as required in 15-30-103, an education surtax of 10% of the tax liability. Montana individual income tax return forms must indicate that the surtax imposed under this section is an education surtax and is assessed in lieu of a general sales tax."

SENATE EDUCATION
EXHIBIT NO. 17
DATE 7/8/89
BILL NO. HB28

OFFICE OF THE LEGISLATIVE AUDITOR

H828-3R0.WK1
07/01/89
12:25 PM

****
COST OF ROOM TO MOVE
WITH NO NEW LOCAL MILLS
****

COUNTY	DISTRICT	LOCAL COST OF ROOM TO MOVE with NO NEW LOCAL MILLS	STATE COST OF ROOM TO MOVE with NO NEW LOCAL MILLS	TOTAL COST OF ROOM TO MOVE with NO NEW LOCAL MILLS
BEAVERHEAD	BEAVERHEAD CO HS	$144,406	$49,027	$193,433
BEAVERHEAD	DILLON ELEM	$365,993	$334,885	$700,878
BEAVERHEAD	GRANT ELEM	$0	$0	$0
BEAVERHEAD	JACKSON ELEM	$0	$0	$0
BEAVERHEAD	LIMA ELEM	$0	$0	$0
BEAVERHEAD	LIMA H S	$0	$0	$0
BEAVERHEAD	POLARIS ELEM	$0	$0	$0
BEAVERHEAD	REICHLE ELEM	$0	$0	$0
BEAVERHEAD	WISDOM ELEM	$0	$0	$0
BEAVERHEAD	WISE RIVER ELEM	$0	$0	$0
BIG HORN	BIG BEND ELEM	$0	$0	$0
BIG HORN	COMMUNITY ELEM	$0	$0	$0
BIG HORN	HARDIN ELEM	$0	$0	$0
BIG HORN	HARDIN H S	$0	$0	$0
BIG HORN	LODGE GRASS ELEM	$0	$0	$0
BIG HORN	LODGE GRASS H S	$0	$0	$0
BIG HORN	PLENTY COUPS HS	$0	$0	$0
BIG HORN	PRYOR ELEM	$0	$0	$0
BIG HORN	SQUIRREL CRK ELEM	$0	$0	$0
BIG HORN	WYOLA ELEM	$0	$0	$0
BLAINE	BEAR PAW ELEM	$0	$0	$0
BLAINE	CHINOOK ELEM	$0	$0	$0
BLAINE	CHINOOK H S	$0	$0	$0
BLAINE	CLEVELAND ELEM	$0	$0	$0
BLAINE	COW ISLAND TRAIL ELEM	$0	$0	$0
BLAINE	HARLEM ELEM	$0	$0	$0
BLAINE	HARLEM H S	$0	$0	$0
BLAINE	HAYS-LODGE POLE ELEM	$0	$0	$0
BLAINE	HAYS-LODGE POLE H S	$0	$0	$0
BLAINE	LLOYD ELEM	$0	$0	$0
BLAINE	N HARLEM COLONY ELEM	$0	$0	$0
BLAINE	TURNER ELEM	$0	$0	$0
BLAINE	TURNER H S	$0	$0	$0
BLAINE	ZURICH ELEM	$0	$0	$0
BROADWATER	BROADWATER CO HS	$0	$0	$0
BROADWATER	CROW CREEK EL	$0	$0	$0
BROADWATER	TOSTON ELEM	$0	$0	$0
BROADWATER	TOWNSEND ELEM	$0	$0	$0
CARBON	BELFRY ELEM	$0	$0	$0
CARBON	BELFRY H S	$0	$0	$0
CARBON	BOYD ELEM	$0	$0	$0
CARBON	BRIDGER ELEM	$0	$0	$0
CARBON	BRIDGER H S	$0	$0	$0
CARBON	EDGAR ELEM	$0	$0	$0
CARBON	FROMBERG ELEM	$0	$0	$0
CARBON	FROMBERG H S	$57,658	$40,635	$98,293
CARBON	JACKSON ELEM	$0	$0	$0
CARBON	JOLIET ELEM	$38,832	$63,160	$101,992
CARBON	JOLIET H S	$55,195	$26,626	$81,821
CARBON	LUTHER ELEM	$0	$0	$0
CARBON	RED LODGE ELEM	$60,932	$27,420	$88,352
CARBON	RED LODGE H S	$51,051	$1,027	$52,078
CARBON	ROBERTS ELEM	$0	$0	$0
CARBON	ROBERTS H S	$0	$0	$0
CARTER	ALBION ELEM	$0	$0	$0
CARTER	ALZADA ELEM	$0	$0	$0
CARTER	CARTER CO H S	$0	$0	$0
CARTER	EKALAKA ELEM	$0	$0	$0
CARTER	HAMMOND-BOX ELDER EL	$0	$0	$0
CARTER	JOHNSTON ELEM	$0	$0	$0

Exhibit # 17
7/8/89 HB 28

OFFICE OF THE LEGISLATIVE AUDITOR — HB33-SAO.WK1
07/01/89
12:25 PM

****
COST OF ROOM TO MOVE
WITH NO NEW LOCAL MILLS
****

COUNTY	DISTRICT	LOCAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	STATE COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	TOTAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS
CARTER	PINE HILL-PLAINVW EL	$0	$0	$0
CARTER	RIDGE ELEM	$0	$0	$0
CASCADE	BELT ELEM	$0	$0	$0
CASCADE	BELT H S	$38,191	$14,187	$52,379
CASCADE	CASCADE ELEM	$24,130	$3,458	$27,588
CASCADE	CASCADE H S	$66,996	$40,258	$107,254
CASCADE	CENTERVILLE EL	$19,918	$35,339	$55,257
CASCADE	CENTERVILLE H S	$46,894	$82,706	$129,600
CASCADE	DEEP CREEK ELEM	$0	$0	$0
CASCADE	GREAT FALLS EL	$2,218,537	$2,386,115	$4,604,652
CASCADE	GREAT FALLS H S	$817,282	$844,899	$1,662,181
CASCADE	SIMMS H S	$58,526	$78,276	$136,803
CASCADE	SUN RIVER VALLEY ELM	$86,552	$115,944	$202,496
CASCADE	ULM ELEM	$42,906	$77,272	$120,178
CASCADE	VAUGHN ELEM	$41,319	$62,417	$103,737
CHOUTEAU	BENTON LAKE EL	$0	$0	$0
CHOUTEAU	BIG SANDY ELEM	$0	$0	$0
CHOUTEAU	BIG SANDY H S	$0	$0	$0
CHOUTEAU	CARTER ELEM	$0	$0	$0
CHOUTEAU	FT BENTON ELEM	$0	$0	$0
CHOUTEAU	FT BENTON H S	$0	$0	$0
CHOUTEAU	GERALDINE ELEM	$0	$0	$0
CHOUTEAU	GERALDINE H S	$0	$0	$0
CHOUTEAU	HIGHWOOD ELEM	$0	$0	$0
CHOUTEAU	HIGHWOOD H S	$0	$0	$0
CHOUTEAU	KNEES ELEM	$0	$0	$0
CHOUTEAU	LOMA ELEM	$0	$0	$0
CHOUTEAU	WARRICK ELEM	$0	$0	$0
CUSTER	COTTONWOOD EL	$0	$0	$0
CUSTER	CUSTER CO H S	$220,344	$239,873	$460,217
CUSTER	GARLAND ELEM	$0	$0	$0
CUSTER	HKT-BASIN SPR CRK EL	$0	$0	$0
CUSTER	KINSEY ELEM	$0	$0	$0
CUSTER	KIRCHER ELEM	$0	$0	$0
CUSTER	MILES CITY ELEM	$236,112	$398,434	$634,546
CUSTER	MOON CREEK EL	$0	$0	$0
CUSTER	S H-FOSTER CRK ELEM	$0	$0	$0
CUSTER	S Y ELEM	$0	$0	$0
CUSTER	TRAIL CREEK EL	$0	$0	$0
CUSTER	TWIN BUTTES EL	$0	$0	$0
CUSTER	WHITNEY CRK EL	$0	$0	$0
DANIELS	FLAXVILLE ELEM	$0	$0	$0
DANIELS	FLAXVILLE H S	$0	$0	$0
DANIELS	PEERLESS ELEM	$0	$0	$0
DANIELS	PEERLESS H S	$0	$0	$0
DANIELS	SCOBEY ELEM	$94,947	$14,347	$109,293
DANIELS	SCOBEY H S	$0	$0	$0
DAWSON	BLOOMFIELD ELEM	$0	$0	$0
DAWSON	DAWSON CO H S	$0	$0	$0
DAWSON	DEER CREEK ELEM	$0	$0	$0
DAWSON	GLENDIVE ELEM	$261,313	$157,123	$418,436
DAWSON	LINDSAY ELEM	$0	$0	$0
DAWSON	RICHEY ELEM	$0	$0	$0
DAWSON	RICHEY H S	$0	$0	$0
DAWSON	UPPER CRACKERBOX/AMO	$0	$0	$0
DEER LODGE	ANACONDA ELEM	$315,657	$468,464	$784,121
DEER LODGE	ANACONDA H S	$142,314	$275,050	$417,364
FALLON	BAKER ELEM	$0	$0	$0
FALLON	BAKER H S	$0	$0	$0
FALLON	FERTILE PRAIRIE EL	$0	$0	$0

Exhibit # 17
7/8/89 HB 28

OFFICE OF THE LEGISLATIVE AUDITOR

H928-3RD.WK1
07/01/89
12:25 PM

****
COST OF ROOM TO MOVE
WITH NO NEW LOCAL MILLS
****

COUNTY	DISTRICT	LOCAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	STATE COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	TOTAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS
FALLON	PLEVNA ELEM	$0	$0	$0
FALLON	PLEVNA H S	$0	$0	$0
FERGUS	AYERS ELEM	$0	$0	$0
FERGUS	BROOKS ELEM	$0	$0	$0
FERGUS	COTTONWOOD ELEM	$0	$0	$0
FERGUS	DEERFIELD ELEM	$0	$0	$0
FERGUS	DENTON ELEM	$0	$0	$0
FERGUS	DENTON H S	$0	$0	$0
FERGUS	FERGUS H S	$221,791	$233,419	$455,210
FERGUS	GRASS RANGE EL	$18,582	$2,905	$21,487
FERGUS	GRASS RANGE H S	$0	$0	$0
FERGUS	HILGER ELEM	$0	$0	$0
FERGUS	KING COLONY EL	$0	$0	$0
FERGUS	LEWISTOWN ELEM	$213,154	$297,102	$510,256
FERGUS	MAIDEN ELEM	$0	$0	$0
FERGUS	MOORE ELEM	$0	$0	$0
FERGUS	MOORE H S	$0	$0	$0
FERGUS	ROY ELEM	$0	$0	$0
FERGUS	ROY H S	$0	$0	$0
FERGUS	SPRING CRK COLONY EL	$0	$0	$0
FERGUS	WINIFRED ELEM	$0	$0	$0
FERGUS	WINIFRED H S	$0	$0	$0
FLATHEAD	BATAVIA ELEM	$0	$0	$0
FLATHEAD	BIGFORK ELEM	$38,004	$10,561	$48,565
FLATHEAD	BIGFORK H S	$0	$0	$0
FLATHEAD	BOORMAN ELEM	$0	$0	$0
FLATHEAD	CAYUSE PRAIRIE ELEM	$0	$0	$0
FLATHEAD	COLUMBIA FALLS ELEM	$0	$0	$0
FLATHEAD	COLUMBIA FALLS H S	$96,699	$48,407	$145,106
FLATHEAD	CRESTON ELEM	$0	$0	$0
FLATHEAD	DEER PARK ELEM	$0	$0	$0
FLATHEAD	EVERGREEN ELEM	$235,220	$528,962	$764,182
FLATHEAD	FAIR-MONT-EGAN ELEM	$5,689	$5,665	$11,355
FLATHEAD	FLATHEAD H S	$764,538	$765,754	$1,530,292
FLATHEAD	HELENA FLATS EL	$15,410	$42,285	$57,695
FLATHEAD	KALISPELL ELEM	$874,281	$661,876	$1,536,157
FLATHEAD	KILA ELEM	$0	$0	$0
FLATHEAD	MARION ELEM	$0	$0	$0
FLATHEAD	MOUNTAIN BROOK ELEM	$0	$0	$0
FLATHEAD	OLNEY-BISSELL ELEM	$0	$0	$0
FLATHEAD	PLEASANT VALLEY ELEM	$0	$0	$0
FLATHEAD	SOMERS ELEM	$0	$0	$0
FLATHEAD	SWAN RIVER EL	$0	$0	$0
FLATHEAD	WEST GLACIER ELEM	$0	$0	$0
FLATHEAD	WEST VALLEY EL	$0	$0	$0
FLATHEAD	WHITEFISH ELEM	$158,809	$74,008	$232,817
FLATHEAD	WHITEFISH H S	$156,221	$97,309	$253,530
GALLATIN	AMSTERDAM ELEM	$0	$0	$0
GALLATIN	ANDERSON ELEM	$0	$0	$0
GALLATIN	BELGRADE ELEM	$175,565	$224,381	$399,946
GALLATIN	BELGRADE H S	$108,398	$100,758	$209,157
GALLATIN	BOZEMAN ELEM	$935,363	$431,986	$1,367,349
GALLATIN	BOZEMAN H S	$256,735	$86,115	$342,851
GALLATIN	COTTONWOOD EL	$0	$0	$0
GALLATIN	GALLATIN GTWY ELEM	$15,158	$8,102	$23,261
GALLATIN	LA MOTTE ELEM	$0	$0	$0
GALLATIN	LOGAN ELEM	$0	$0	$0
GALLATIN	MALMBORG ELEM	$0	$0	$0
GALLATIN	MANHATTAN ELEM	$37,335	$72,939	$110,274
GALLATIN	MANHATTAN H S	$26,937	$16,420	$43,357

OFFICE OF THE LEGISLATIVE AUDITOR

HB33 ZRO.WK1
07/01/89
12:25 PM

****
COST OF ROOM TO MOVE
WITH NO NEW LOCAL MILLS
****

COUNTY	DISTRICT	LOCAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	STATE COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	TOTAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS
GALLATIN	MONFORTON EL	$20,905	$23,178	$44,083
GALLATIN	OPHIR ELEM	$0	$0	$0
GALLATIN	PASS CREEK ELEM	$0	$0	$0
GALLATIN	SPRINGHILL EL	$0	$0	$0
GALLATIN	THREE FORKS EL	$0	$0	$0
GALLATIN	THREE FORKS H S	$0	$0	$0
GALLATIN	W YELLOWSTONE ELEM	$0	$0	$0
GALLATIN	W YELLOWSTONE H S	$0	$0	$0
GALLATIN	WILLOW CREEK EL	$0	$0	$0
GALLATIN	WILLOW CREEK HS	$20,939	$2,957	$23,896
GARFIELD	BENZIEN ELEM	$0	$0	$0
GARFIELD	BIG DRY CREEK ELEM	$0	$0	$0
GARFIELD	BLACKFOOT ELEM	$0	$0	$0
GARFIELD	CAT CREEK ELEM	$0	$0	$0
GARFIELD	COHAGEN ELEM	$0	$0	$0
GARFIELD	FLAT CREEK ELEM	$0	$0	$0
GARFIELD	GARFIELD CO H S	$0	$0	$0
GARFIELD	JORDAN ELEM	$0	$0	$0
GARFIELD	KESTER ELEM	$0	$0	$0
GARFIELD	PINE GROVE ELEM	$0	$0	$0
GARFIELD	ROSS ELEM	$0	$0	$0
GARFIELD	SAND SPRINGS EL	$0	$0	$0
GARFIELD	SUTHRLND-COULEE ELEM	$0	$0	$0
GARFIELD	VAN NORMAN ELEM	$0	$0	$0
GLACIER	BROWNING ELEM	$0	$0	$0
GLACIER	BROWNING H S	$0	$0	$0
GLACIER	CUT BANK ELEM	$0	$0	$0
GLACIER	CUT BANK H S	$0	$0	$0
GLACIER	E GLACIER PARK ELEM	$0	$0	$0
GLACIER	SEVILLE ELEM	$18	$50	$67
GOLDEN VALLEY	LAVINA ELEM	$0	$0	$0
GOLDEN VALLEY	LAVINA H S	$0	$0	$0
GOLDEN VALLEY	RYEGATE ELEM	$0	$0	$0
GOLDEN VALLEY	RYEGATE H S	$0	$0	$0
GRANITE	DRUMMOND ELEM	$0	$0	$0
GRANITE	DRUMMOND H S	$0	$0	$0
GRANITE	GRANITE H S	$16,815	$4,778	$21,592
GRANITE	HALL ELEM	$0	$0	$0
GRANITE	PHILIPSBURG EL	$0	$0	$0
HILL	BLUE SKY ELEM	$0	$0	$0
HILL	BLUE SKY HIGH	$0	$0	$0
HILL	BOX ELDER ELEM	$0	$0	$0
HILL	BOX ELDER H S	$0	$0	$0
HILL	COTTONWOOD ELEM	$0	$0	$0
HILL	DAVEY ELEM	$0	$0	$0
HILL	GILDFORD COLONY ELEM	$0	$0	$0
HILL	HAVRE ELEM	$444,003	$174,209	$618,212
HILL	HAVRE H S	$15,549	$1,571	$17,120
HILL	K-G ELEM	$0	$0	$0
HILL	K-G HIGH SCHOOL	$0	$0	$0
HILL	ROCKY BOY ELEM	$0	$0	$0
JEFFERSON	BASIN ELEM	$0	$0	$0
JEFFERSON	BOULDER ELEM	$9,104	$5,444	$14,548
JEFFERSON	CARDWELL ELEM	$0	$0	$0
JEFFERSON	CLANCY ELEM	$101,921	$21,699	$123,620
JEFFERSON	JEFFERSON H S	$0	$0	$0
JEFFERSON	MONTANA CITY ELEM	$0	$0	$0
JEFFERSON	WHITEHALL ELEM	$112,608	$125,138	$237,747
JEFFERSON	WHITEHALL H S	$0	$0	$0
JUDITH BASIN	GEYSER ELEM	$0	$0	$0

Exhibit # 17
7/8/89 HB 28

OFFICE OF THE LEGISLATIVE AUDITOR

H828-3R0.WK1
07/01/89
12:25 PM

****
COST OF ROOM TO MOVE
WITH NO NEW LOCAL MILLS
****

COUNTY	DISTRICT	LOCAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	STATE COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	TOTAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS
JUDITH BASIN	GEYSER H S	$0	$0	$0
JUDITH BASIN	HOBSON ELEM	$0	$0	$0
JUDITH BASIN	HOBSON H S	$0	$0	$0
JUDITH BASIN	RAYNESFORD ELEM	$0	$0	$0
JUDITH BASIN	STANFORD ELEM	$0	$0	$0
JUDITH BASIN	STANFORD H S	$0	$0	$0
LAKE	ARLEE ELEM	$0	$0	$0
LAKE	ARLEE H S	$0	$0	$0
LAKE	CHARLO ELEM	$0	$0	$0
LAKE	CHARLO H S	$0	$0	$0
LAKE	ELMO ELEM	$0	$0	$0
LAKE	POLSON ELEM	$0	$0	$0
LAKE	POLSON H S	$0	$0	$0
LAKE	RONAN ELEM	$0	$0	$0
LAKE	RONAN H S	$0	$0	$0
LAKE	ST IGNATIUS ELEM	$0	$0	$0
LAKE	ST IGNATIUS H S	$0	$0	$0
LAKE	SWAN LAKE-SALMON ELEM	$0	$0	$0
LAKE	UPPER WEST SHORE ELEM	$0	$0	$0
LAKE	VALLEY VIEW ELEM	$0	$0	$0
LEWIS & CLARK	AUCHARD CRK ELEM	$0	$0	$0
LEWIS & CLARK	AUGUSTA ELEM	$0	$0	$0
LEWIS & CLARK	AUGUSTA H S	$3,047	$6	$3,053
LEWIS & CLARK	CRAIG ELEM	$0	$0	$0
LEWIS & CLARK	E HELENA ELEM	$192,416	$260,263	$452,680
LEWIS & CLARK	HELENA ELEM	$1,021,614	$900,597	$1,922,210
LEWIS & CLARK	HELENA H S	$418,606	$382,840	$801,446
LEWIS & CLARK	KESSLER ELEM	$62,819	$39,794	$102,613
LEWIS & CLARK	LINCOLN ELEM	$0	$0	$0
LEWIS & CLARK	LINCOLN HIGH SCHOOL	$5,371	$2,639	$8,010
LEWIS & CLARK	TRINITY ELEM	$0	$0	$0
LEWIS & CLARK	WOLF CREEK ELEM	$0	$0	$0
LIBERTY	CHESTER ELEM	$0	$0	$0
LIBERTY	CHESTER H S	$0	$0	$0
LIBERTY	J-I ELEM	$0	$0	$0
LIBERTY	J-I HIGH SCHOOL	$0	$0	$0
LIBERTY	LIBERTY ELEM SCHOOL	$1,027	$246	$1,274
LIBERTY	WHITLASH ELEM	$0	$0	$0
LINCOLN	EUREKA ELEM	$137,110	$225,066	$362,176
LINCOLN	FORTINE ELEM	$0	$0	$0
LINCOLN	LIBBY ELEM	$329,563	$213,458	$543,021
LINCOLN	LIBBY H S	$152,731	$132,058	$284,790
LINCOLN	LINCOLN CO H S	$79,075	$62,401	$141,476
LINCOLN	MCCORMICK ELEM	$0	$0	$0
LINCOLN	REXFORD ELEM	$0	$0	$0
LINCOLN	SYLVANITE ELEM	$0	$0	$0
LINCOLN	TREGO ELEM	$0	$0	$0
LINCOLN	TROY ELEM	$102,637	$5,037	$107,674
LINCOLN	TROY H S	$0	$0	$0
LINCOLN	YAAK ELEM	$0	$0	$0
MADISON	ALDER ELEM	$0	$0	$0
MADISON	ENNIS ELEM	$0	$0	$0
MADISON	ENNIS H S	$0	$0	$0
MADISON	HARRISON ELEM	$0	$0	$0
MADISON	HARRISON H S	$0	$0	$0
MADISON	SHERIDAN ELEM	$0	$0	$0
MADISON	SHERIDAN H S	$17,599	$4,715	$22,314
MADISON	TWIN BRIDGES ELEM	$0	$0	$0
MADISON	TWIN BRIDGES H S	$24,649	$3,338	$27,987
MCCONE	BROCKWAY ELEM	$0	$0	$0

OFFICE OF THE LEGISLATIVE AUDITOR

ABSCORE1
07/01/89
12:25 PM

****
COST OF ROOM TO MOVE
WITH NO NEW LOCAL MILLS
****

COUNTY	DISTRICT	LOCAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	STATE COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	TOTAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS
MCCONE	CIRCLE ELEM	$41,524	$19,049	$60,573
MCCONE	CIRCLE H S	$0	$0	$0
MCCONE	PRAIRIE ELK ELEM	$0	$0	$0
MCCONE	SOUTHVIEW ELEM	$0	$0	$0
MCCONE	VIDA ELEM	$0	$0	$0
MEAGHER	LENNEP ELEM	$0	$0	$0
MEAGHER	RINGLING ELEM	$0	$0	$0
MEAGHER	WHT SULPHUR SPGS ELEM	$0	$0	$0
MEAGHER	WHT SULPHUR SPGS HS	$0	$0	$0
MINERAL	ALBERTON ELEM	$45,686	$30,000	$75,687
MINERAL	ALBERTON H S	$90,892	$59,439	$150,330
MINERAL	SALTESE ELEM	$0	$0	$0
MINERAL	ST REGIS ELEM	$0	$0	$0
MINERAL	ST REGIS H S	$0	$0	$0
MINERAL	SUPERIOR ELEM	$46,324	$15,744	$62,068
MINERAL	SUPERIOR H S	$15,704	$5,129	$20,833
MISSOULA	BONNER ELEM	$114,207	$39,226	$153,434
MISSOULA	CLINTON ELEM	$17,298	$27,006	$44,304
MISSOULA	DESMET SCHOOL	$0	$0	$0
MISSOULA	FRENCHTOWN ELEM	$0	$0	$0
MISSOULA	FRENCHTOWN H S	$0	$0	$0
MISSOULA	HELLGATE ELEM	$105,082	$47,508	$152,590
MISSOULA	LOLO ELEM	$101,508	$229,431	$330,939
MISSOULA	MISSOULA ELEM	$1,616,166	$1,075,442	$2,691,608
MISSOULA	MISSOULA H S	$540,170	$342,052	$882,222
MISSOULA	POTOMAC ELEM	$0	$0	$0
MISSOULA	SEELEY LAKE ELEM	$1,615	$689	$2,304
MISSOULA	SUNSET ELEM	$0	$0	$0
MISSOULA	SWAN VALLEY ELEM	$0	$0	$0
MISSOULA	TARGET RANGE ELEM	$0	$0	$0
MISSOULA	WOODMAN ELEM	$0	$0	$0
MUSSELSHELL	MELSTONE ELEM	$0	$0	$0
MUSSELSHELL	MELSTONE H S	$0	$0	$0
MUSSELSHELL	MUSSELSHELL ELEM	$0	$0	$0
MUSSELSHELL	ROUNDUP ELEM	$0	$0	$0
MUSSELSHELL	ROUNDUP H S	$0	$0	$0
PARK	ARROWHEAD ELEM	$0	$0	$0
PARK	CLYDE PARK ELEM	$0	$0	$0
PARK	CLYDE PARK H S	$0	$0	$0
PARK	COOKE CITY ELEM	$0	$0	$0
PARK	GARDINER ELEM	$0	$0	$0
PARK	GARDINER H S	$0	$0	$0
PARK	LIVINGSTON ELEM	$112,403	$64,010	$176,413
PARK	PARK H S	$0	$0	$0
PARK	PINE CREEK ELEM	$0	$0	$0
PARK	RICHLAND ELEM	$0	$0	$0
PARK	SPRINGDALE ELEM	$0	$0	$0
PARK	WILSALL ELEM	$0	$0	$0
PARK	WILSALL H S	$0	$0	$0
PETROLEUM	WINNETT ELEM	$0	$0	$0
PETROLEUM	WINNETT H S	$0	$0	$0
PHILLIPS	DODSON ELEM	$0	$0	$0
PHILLIPS	DODSON H S	$0	$0	$0
PHILLIPS	LANDUSKY ELEM	$0	$0	$0
PHILLIPS	MALTA ELEM	$47,271	$4,311	$51,581
PHILLIPS	MALTA H S	$65,341	$3,553	$68,894
PHILLIPS	SACO ELEM	$0	$0	$0
PHILLIPS	SACO H S	$0	$0	$0
PHILLIPS	SECOND CRK ELEM	$0	$0	$0
PHILLIPS	SUN PRAIRIE ELEM	$0	$0	$0

Exhibit # 17
7/8/89 HB 28

OFFICE OF THE LEGISLATIVE AUDITOR

H828-3RD.WK1
07/01/89
12:25 PM

****
COST OF ROOM TO MOVE
WITH NO NEW LOCAL MILLS
****

COUNTY	DISTRICT	LOCAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	STATE COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	TOTAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS
PHILLIPS	WHITEWATER ELEM	$0	$0	$0
PHILLIPS	WHITEWATER H S	$0	$0	$0
PONDERA	BRADY ELEM	$0	$0	$0
PONDERA	BRADY H S	$0	$0	$0
PONDERA	CONRAD ELEM	$0	$0	$0
PONDERA	CONRAD H S	$0	$0	$0
PONDERA	DUPUYER ELEM	$0	$0	$0
PONDERA	HEART BUTTE ELEM	$0	$0	$0
PONDERA	MIAMI ELEM	$0	$0	$0
PONDERA	VALIER ELEM	$0	$0	$0
PONDERA	VALIER H S	$0	$0	$0
POWDER RIVER	BEAR CREEK ELEM	$0	$0	$0
POWDER RIVER	BELLE CREEK EL	$0	$0	$0
POWDER RIVER	BIDDLE ELEM	$0	$0	$0
POWDER RIVER	BILLUP ELEM	$0	$0	$0
POWDER RIVER	BROADUS ELEM	$466	$111	$577
POWDER RIVER	HORKAN CRK ELEM	$742	$229	$971
POWDER RIVER	POWDER RVR CO DIST HS	$0	$0	$0
POWDER RIVER	POWDERVILLE EL	$0	$0	$0
POWDER RIVER	SO STACEY ELEM	$0	$0	$0
POWELL	AVON ELEM	$0	$0	$0
POWELL	DEER LODGE ELEM	$91,657	$81,553	$173,209
POWELL	ELLISTON ELEM	$0	$0	$0
POWELL	GARRISON ELEM	$0	$0	$0
POWELL	GOLD CREEK ELEM	$0	$0	$0
POWELL	HELMVILLE ELEM	$0	$0	$0
POWELL	OVANDO ELEM	$0	$0	$0
POWELL	POWELL CO H S	$36,700	$5,516	$42,216
PRAIRIE	FALLON ELEM	$0	$0	$0
PRAIRIE	TERRY ELEM	$0	$0	$0
PRAIRIE	TERRY H S	$6,652	$1,442	$8,093
RAVALLI	CORVALLIS ELEM	$0	$0	$0
RAVALLI	CORVALLIS H S	$0	$0	$0
RAVALLI	DARBY ELEM	$7,319	$4,347	$11,666
RAVALLI	DARBY H S	$20,746	$21,864	$42,610
RAVALLI	FLORENCE-CARLTON ELEM	$84,940	$160,314	$245,254
RAVALLI	FLORENCE-CARLTON HS	$47,242	$59,082	$106,324
RAVALLI	HAMILTON ELEM	$0	$0	$0
RAVALLI	HAMILTON H S	$0	$0	$0
RAVALLI	LONE ROCK ELEM	$23,303	$32,588	$55,891
RAVALLI	STEVENSVILLE EL	$0	$0	$0
RAVALLI	STEVENSVILLE HS	$0	$0	$0
RAVALLI	VICTOR ELEM	$16,658	$7,750	$24,408
RAVALLI	VICTOR H S	$0	$0	$0
RICHLAND	BRORSON ELEM	$0	$0	$0
RICHLAND	FAIRVIEW ELEM	$0	$0	$0
RICHLAND	FAIRVIEW H S	$0	$0	$0
RICHLAND	LAMBERT ELEM	$0	$0	$0
RICHLAND	LAMBERT H S	$0	$0	$0
RICHLAND	RAU ELEM	$0	$0	$0
RICHLAND	SAVAGE ELEM	$0	$0	$0
RICHLAND	SAVAGE H S	$0	$0	$0
RICHLAND	SIDNEY ELEM	$0	$0	$0
RICHLAND	SIDNEY H S	$0	$0	$0
RICHLAND	THREE BUTTES EL	$0	$0	$0
ROOSEVELT	BAINVILLE ELEM	$0	$0	$0
ROOSEVELT	BAINVILLE H S	$0	$0	$0
ROOSEVELT	BROCKTON ELEM	$0	$0	$0
ROOSEVELT	BROCKTON H S	$0	$0	$0
ROOSEVELT	CULBERTSON ELEM	$0	$0	$0

OFFICE OF THE LEGISLATIVE AUDITOR

HB28-3RD.WK1
07/01/89
12:25 PM

****
COST OF ROOM TO MOVE
WITH NO NEW LOCAL MILLS
****

COUNTY	DISTRICT	LOCAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	STATE COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	TOTAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS
ROOSEVELT	CULBERTSON H S	$0	$0	$0
ROOSEVELT	FROID ELEM	$0	$0	$0
ROOSEVELT	FROID H S	$0	$0	$0
ROOSEVELT	FRONTIER ELEM	$0	$0	$0
ROOSEVELT	POPLAR ELEM	$0	$0	$0
ROOSEVELT	POPLAR H S	$0	$0	$0
ROOSEVELT	WOLF POINT ELEM	$0	$0	$0
ROOSEVELT	WOLF POINT H S	$0	$0	$0
ROSEBUD	ASHLAND ELEM	$0	$0	$0
ROSEBUD	BIRNEY ELEM	$0	$0	$0
ROSEBUD	COLSTRIP ELEM	$0	$0	$0
ROSEBUD	COLSTRIP H S	$0	$0	$0
ROSEBUD	FORSYTH ELEM	$81,362	$31,563	$112,925
ROSEBUD	FORSYTH H S	$0	$0	$0
ROSEBUD	INGOMAR ELEM	$0	$0	$0
ROSEBUD	LAME DEER ELEM	$0	$0	$0
ROSEBUD	ROCK SPRING ELEM	$0	$0	$0
ROSEBUD	ROSEBUD ELEM	$0	$0	$0
ROSEBUD	ROSEBUD H S	$0	$0	$0
SANDERS	CAMAS PRAIRIE ELEM	$0	$0	$0
SANDERS	DIXON ELEM	$0	$0	$0
SANDERS	HOT SPRINGS ELEM	$0	$0	$0
SANDERS	HOT SPRINGS H S	$0	$0	$0
SANDERS	NOXON ELEM	$0	$0	$0
SANDERS	NOXON H S	$0	$0	$0
SANDERS	PARADISE ELEM	$7,914	$2,731	$10,645
SANDERS	PLAINS ELEM	$55,208	$50,446	$105,654
SANDERS	PLAINS H S	$84,149	$93,597	$177,746
SANDERS	THOMPSON FALLS ELEM	$23,553	$1,024	$24,577
SANDERS	THOMPSON FALLS H S	$49,325	$17,087	$66,413
SANDERS	TROUT CRK ELEM	$0	$0	$0
SHERIDAN	HIAWATHA ELEM	$0	$0	$0
SHERIDAN	MEDICINE LK EL	$0	$0	$0
SHERIDAN	MEDICINE LK H S	$0	$0	$0
SHERIDAN	OUTLOOK ELEM	$0	$0	$0
SHERIDAN	OUTLOOK H S	$0	$0	$0
SHERIDAN	PLENTYWOOD ELEM	$0	$0	$0
SHERIDAN	PLENTYWOOD H S	$0	$0	$0
SHERIDAN	WESTBY ELEM	$0	$0	$0
SHERIDAN	WESTBY H S	$0	$0	$0
SILVER BOW	BUTTE ELEM	$235,290	$261,277	$496,567
SILVER BOW	BUTTE H S	$20,211	$19,385	$39,597
SILVER BOW	DIVIDE ELEM	$0	$0	$0
SILVER BOW	MELROSE ELEM	$0	$0	$0
SILVER BOW	RAMSAY ELEM	$0	$0	$0
STILLWATER	ABSAROKEE ELEM	$7,883	$815	$8,698
STILLWATER	ABSAROKEE H S	$0	$0	$0
STILLWATER	COLUMBUS ELEM	$94,788	$55,163	$149,951
STILLWATER	COLUMBUS H S	$32,109	$17,028	$49,137
STILLWATER	FISHTAIL ELEM	$0	$0	$0
STILLWATER	MOLT ELEM	$0	$0	$0
STILLWATER	NYE ELEM	$0	$0	$0
STILLWATER	PARK CITY ELEM	$0	$0	$0
STILLWATER	PARK CITY H S	$16,426	$34,335	$50,761
STILLWATER	RAPELJE ELEM	$0	$0	$0
STILLWATER	RAPELJE H S	$0	$0	$0
STILLWATER	REEDPOINT ELEM	$0	$0	$0
STILLWATER	REEDPOINT H S	$0	$0	$0
SWEET GRASS	BIG TIMBER ELEM	$29,206	$20,076	$49,281
SWEET GRASS	BRIDGE ELEM	$0	$0	$0

Exhibit # 17
7/8/89 HB 28

OFFICE OF THE LEGISLATIVE AUDITOR

HB23-3RD.WK1
07/01/89
12:25 PM

****
COST OF ROOM TO MOVE
WITH NO NEW LOCAL MILLS
****

COUNTY	DISTRICT	LOCAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	STATE COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	TOTAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS
SWEET GRASS	GREYCLIFF ELEM	$0	$0	$0
SWEET GRASS	MCLEOD ELEM	$0	$0	$0
SWEET GRASS	MELVILLE ELEM	$0	$0	$0
SWEET GRASS	SWEET GRASS CO HS	$52,964	$12,270	$65,233
TETON	BYNUM ELEM	$0	$0	$0
TETON	CHOTEAU ELEM	$30,632	$3,030	$33,662
TETON	CHOTEAU H S	$0	$0	$0
TETON	DUTTON ELEM	$0	$0	$0
TETON	DUTTON H S	$0	$0	$0
TETON	FAIRFIELD ELEM	$0	$0	$0
TETON	FAIRFIELD H S	$33,424	$46,180	$79,604
TETON	GOLDEN RIDGE ELEM	$0	$0	$0
TETON	GREENFIELD ELEM	$3,661	$2,881	$6,541
TETON	PENDROY ELEM	$0	$0	$0
TETON	POWER ELEM	$27,135	$6,983	$34,117
TETON	POWER H S	$35,468	$4,442	$39,911
TOOLE	GALATA ELEM	$0	$0	$0
TOOLE	KEVIN ELEM	$0	$0	$0
TOOLE	NICKOL ELEM	$0	$0	$0
TOOLE	SHELBY ELEM	$123,165	$50,577	$173,743
TOOLE	SHELBY H S	$0	$0	$0
TOOLE	SUNBURST ELEM	$0	$0	$0
TOOLE	SUNBURST H S	$0	$0	$0
TREASURE	HYSHAM ELEM	$0	$0	$0
TREASURE	HYSHAM H S	$0	$0	$0
VALLEY	FRAZER ELEM	$0	$0	$0
VALLEY	FRAZER H S	$0	$0	$0
VALLEY	FT PECK ELEM	$0	$0	$0
VALLEY	GLASGOW ELEM	$48,853	$10,190	$59,043
VALLEY	GLASGOW H S	$0	$0	$0
VALLEY	HINSDALE ELEM	$0	$0	$0
VALLEY	HINSDALE H S	$0	$0	$0
VALLEY	LUSTRE ELEM	$0	$0	$0
VALLEY	NASHUA ELEM	$32,718	$6,844	$39,562
VALLEY	NASHUA H S	$44,761	$19,045	$63,805
VALLEY	OPHEIM ELEM	$0	$0	$0
VALLEY	OPHEIM H S	$0	$0	$0
WHEATLAND	HARLOWTON ELEM	$51,592	$41,093	$92,685
WHEATLAND	HARLOWTON H S	$0	$0	$0
WHEATLAND	JUDITH GAP ELEM	$14,565	$1,923	$16,488
WHEATLAND	JUDITH GAP H S	$14,130	$2,072	$16,201
WHEATLAND	SHAWMUT ELEM	$0	$0	$0
WHEATLAND	TWO DOT ELEM	$0	$0	$0
WIBAUX	WIBAUX ELEM	$0	$0	$0
WIBAUX	WIBAUX H S	$0	$0	$0
YELLOWSTONE	BILLINGS ELEM	$402,103	$164,791	$566,893
YELLOWSTONE	BILLINGS H S	$0	$0	$0
YELLOWSTONE	BLUE CREEK ELEM	$0	$0	$0
YELLOWSTONE	BROADVIEW ELEM	$0	$0	$0
YELLOWSTONE	BROADVIEW H S	$0	$0	$0
YELLOWSTONE	CANYON CRK ELEM	$25,162	$24,310	$49,472
YELLOWSTONE	CUSTER ELEM	$0	$0	$0
YELLOWSTONE	CUSTER H S	$0	$0	$0
YELLOWSTONE	ELDER GROVE ELEM	$0	$0	$0
YELLOWSTONE	ELYSIAN ELEM	$0	$0	$0
YELLOWSTONE	HUNTLEY PROJ ELEM	$77,261	$25,227	$102,488
YELLOWSTONE	HUNTLEY PROJ HS	$60,208	$17,918	$78,126
YELLOWSTONE	INDEPENDENT ELEM	$0	$0	$0
YELLOWSTONE	LAUREL ELEM	$205,226	$95,006	$300,232
YELLOWSTONE	LAUREL H S	$58,417	$26,776	$85,193

Exhibit # 17
7/8/89 HB 28

OFFICE OF THE LEGISLATIVE AUDITOR

H823-3RD.WK1
07/01/89
12:25 PM

****
COST OF ROOM TO MOVE
WITH NO NEW LOCAL MILLS
****

COUNTY	DISTRICT	LOCAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	STATE COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	TOTAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS
YELLOWSTONE	LOCKWOOD ELEM	$346,900	$192,618	$539,518
YELLOWSTONE	MORIN ELEM	$0	$0	$0
YELLOWSTONE	PIONEER ELEM	$0	$0	$0
YELLOWSTONE	SHEPHERD ELEM	$22,531	$24,321	$46,852
YELLOWSTONE	SHEPHERD H S	$73,040	$88,713	$161,753
YELLOWSTONE	YLSTN EDUCATION CENTER	$0	$0	$0
TOTALS		$18,968,978	$15,946,497	$34,915,475

EXHIBIT NO. 18
DATE 7/8/89
BILL NO HB 28

****
COBB REQUEST - GUARANTEE BY CATEGORY
HB 28 - THIRD READING
****

COB195A.WK1
07/01/89
02:07 PM

COST OF EXPANSION WITH NO NEW LOCAL MILLS

COUNTY	DISTRICT	LOCAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	STATE COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	TOTAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS
BEAVERHEAD	BEAVERHEAD CO HS	$130,282	$80,959	$211,240
BEAVERHEAD	DILLON ELEM	$362,006	$168,061	$530,067
BEAVERHEAD	GRANT ELEM	$0	$0	$0
BEAVERHEAD	JACKSON ELEM	$0	$0	$0
BEAVERHEAD	LIMA ELEM	$0	$0	$0
BEAVERHEAD	LIMA H S	$0	$0	$0
BEAVERHEAD	POLARIS ELEM	$0	$0	$0
BEAVERHEAD	REICHLE ELEM	$0	$0	$0
BEAVERHEAD	WISDOM ELEM	$0	$0	$0
BEAVERHEAD	WISE RIVER ELEM	$0	$0	$0
BIG HORN	BIG BEND ELEM	$0	$0	$0
BIG HORN	COMMUNITY ELEM	$0	$0	$0
BIG HORN	HARDIN ELEM	$0	$0	$0
BIG HORN	HARDIN H S	$0	$0	$0
BIG HORN	LODGE GRASS ELEM	$0	$0	$0
BIG HORN	LODGE GRASS H S	$0	$0	$0
BIG HORN	PLENTY COUPS HS	$0	$0	$0
BIG HORN	PRYOR ELEM	$0	$0	$0
BIG HORN	SQUIRREL CRK ELEM	$0	$0	$0
BIG HORN	WYOLA ELEM	$0	$0	$0
BLAINE	BEAR PAW ELEM	$0	$0	$0
BLAINE	CHINOOK ELEM	$0	$0	$0
BLAINE	CHINOOK H S	$0	$0	$0
BLAINE	CLEVELAND ELEM	$0	$0	$0
BLAINE	COW ISLAND TRAIL ELEM	$0	$0	$0
BLAINE	HARLEM ELEM	$0	$0	$0
BLAINE	HARLEM H S	$0	$0	$0
BLAINE	HAYS-LODGE POLE ELEM	$0	$0	$0
BLAINE	HAYS-LODGE POLE H S	$0	$0	$0
BLAINE	LLOYD ELEM	$0	$0	$0
BLAINE	N HARLEM COLONY ELEM	$0	$0	$0
BLAINE	TURNER ELEM	$23,703	$15,733	$39,436
BLAINE	TURNER H S	$9,913	$5,591	$15,504
BLAINE	ZURICH ELEM	$0	$0	$0
BROADWATER	BROADWATER CO HS	$0	$0	$0
BROADWATER	CROW CREEK EL	$0	$0	$0
BROADWATER	TOSTON ELEM	$0	$0	$0
BROADWATER	TOWNSEND ELEM	$0	$0	$0
CARBON	BELFRY ELEM	$0	$0	$0
CARBON	BELFRY H S	$0	$0	$0
CARBON	BOYD ELEM	$0	$0	$0
CARBON	BRIDGER ELEM	$0	$0	$0
CARBON	BRIDGER H S	$5,142	$1,573	$6,715
CARBON	EDGAR ELEM	$0	$0	$0
CARBON	FROMBERG ELEM	$0	$0	$0
CARBON	FROMBERG H S	$51,185	$94,069	$145,253
CARBON	JACKSON ELEM	$0	$0	$0
CARBON	JOLIET ELEM	$38,832	$70,498	$109,329
CARBON	JOLIET H S	$40,352	$59,225	$99,577
CARBON	LUTHER ELEM	$0	$0	$0
CARBON	RED LODGE ELEM	$60,932	$6,624	$67,556
CARBON	RED LODGE H S	$51,051	$38,805	$89,856
CARBON	ROBERTS ELEM	$0	$0	$0
CARBON	ROBERTS H S	$0	$0	$0
CARTER	ALBION ELEM	$0	$0	$0
CARTER	ALZADA ELEM	$0	$0	$0
CARTER	CARTER CO H S	$0	$0	$0
CARTER	EKALAKA ELEM	$0	$0	$0
CARTER	HAMMOND-BOX ELDER EL	$0	$0	$0
CARTER	JOHNSTON ELEM	$0	$0	$0

Exhibit # 18
7/8/89 HB 28

COBB REQUEST - GUARANTEE BY CATEGORY
HB 28 - THIRD READING

COBB95A/WK1
07/01/89
02:07 PM

COST OF EXPANSION WITH NO NEW LOCAL MILLS

COUNTY	DISTRICT	LOCAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	STATE COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	TOTAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS
CARTER	PINE HILL-PLAINVW EL	$0	$0	$0
CARTER	RIDGE ELEM	$0	$0	$0
CASCADE	BELT ELEM	$0	$0	$0
CASCADE	BELT H S	$22,134	$30,243	$52,378
CASCADE	CASCADE ELEM	$24,130	$5,443	$29,573
CASCADE	CASCADE H S	$54,946	$96,827	$151,773
CASCADE	CENTERVILLE EL	$19,918	$39,314	$59,232
CASCADE	CENTERVILLE H S	$41,641	$149,932	$191,573
CASCADE	DEEP CREEK ELEM	$0	$0	$0
CASCADE	GREAT FALLS EL	$2,901,493	$1,703,159	$4,604,652
CASCADE	GREAT FALLS H S	$1,345,055	$317,126	$1,662,181
CASCADE	SIMMS H S	$33,920	$102,883	$136,803
CASCADE	SUN RIVER VALLEY ELM	$86,552	$130,513	$217,065
CASCADE	ULM ELEM	$22,975	$105,907	$128,882
CASCADE	VAUGHN ELEM	$41,319	$69,880	$111,200
CHOUTEAU	BENTON LAKE EL	$0	$0	$0
CHOUTEAU	BIG SANDY ELEM	$0	$0	$0
CHOUTEAU	BIG SANDY H S	$0	$0	$0
CHOUTEAU	CARTER ELEM	$0	$0	$0
CHOUTEAU	FT BENTON ELEM	$0	$0	$0
CHOUTEAU	FT BENTON H S	$0	$0	$0
CHOUTEAU	GERALDINE ELEM	$0	$0	$0
CHOUTEAU	GERALDINE H S	$0	$0	$0
CHOUTEAU	HIGHWOOD ELEM	$0	$0	$0
CHOUTEAU	HIGHWOOD H S	$23,648	$5,309	$28,957
CHOUTEAU	KNEES ELEM	$0	$0	$0
CHOUTEAU	LOMA ELEM	$0	$0	$0
CHOUTEAU	WARRICK ELEM	$0	$0	$0
CUSTER	COTTONWOOD EL	$0	$0	$0
CUSTER	CUSTER CO H S	$349,062	$93,930	$442,992
CUSTER	GARLAND ELEM	$0	$0	$0
CUSTER	HKT-BASIN SPR CRK EL	$0	$0	$0
CUSTER	KINSEY ELEM	$0	$0	$0
CUSTER	KIRCHER ELEM	$0	$0	$0
CUSTER	MILES CITY ELEM	$308,797	$325,749	$634,546
CUSTER	MOON CREEK EL	$0	$0	$0
CUSTER	S H-FOSTER CRK ELEM	$0	$0	$0
CUSTER	S Y ELEM	$0	$0	$0
CUSTER	TRAIL CREEK EL	$0	$0	$0
CUSTER	TWIN BUTTES EL	$0	$0	$0
CUSTER	WHITNEY CRK EL	$0	$0	$0
DANIELS	FLAXVILLE ELEM	$15,916	$3,436	$19,352
DANIELS	FLAXVILLE H S	$39,026	$16,536	$55,563
DANIELS	PEERLESS ELEM	$618	$316	$934
DANIELS	PEERLESS H S	$15,377	$17,277	$32,653
DANIELS	SCOBEY ELEM	$88,574	$20,719	$109,293
DANIELS	SCOBEY H S	$0	$0	$0
DAWSON	BLOOMFIELD ELEM	$0	$0	$0
DAWSON	DAWSON CO H S	$0	$0	$0
DAWSON	DEER CREEK ELEM	$0	$0	$0
DAWSON	GLENDIVE ELEM	$261,313	$58,631	$319,944
DAWSON	LINDSAY ELEM	$0	$0	$0
DAWSON	RICHEY ELEM	$0	$0	$0
DAWSON	RICHEY H S	$0	$0	$0
DAWSON	UPPER CRACKERBOX/AMO	$0	$0	$0
DEER LODGE	ANACONDA ELEM	$341,867	$307,470	$649,337
DEER LODGE	ANACONDA H S	$117,571	$299,793	$417,364
FALLON	BAKER ELEM	$0	$0	$0
FALLON	BAKER H S	$0	$0	$0
FALLON	FERTILE PRAIRIE EL	$0	$0	$0

COST REQUEST - GUARANTEE BY CATEGORY
HB 28 - THIRD READING

CC8195A.WK1
07/01/89
02:07 PM

COST OF EXPANSION WITH NO NEW LOCAL MILLS

COUNTY	DISTRICT	LOCAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	STATE COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	TOTAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS
FALLON	PLEVNA ELEM	$0	$0	$0
FALLON	PLEVNA H S	$0	$0	$0
FERGUS	ATERS ELEM	$0	$0	$0
FERGUS	BROOKS ELEM	$0	$0	$0
FERGUS	COTTONWOOD ELEM	$0	$0	$0
FERGUS	DEERFIELD ELEM	$0	$0	$0
FERGUS	DENTON ELEM	$0	$0	$0
FERGUS	DENTON H S	$0	$0	$0
FERGUS	FERGUS H S	$221,791	$329,220	$551,011
FERGUS	GRASS RANGE EL	$18,582	$24,450	$43,032
FERGUS	GRASS RANGE H S	$30,087	$25,701	$55,787
FERGUS	HILGER ELEM	$0	$0	$0
FERGUS	KING COLONY EL	$0	$0	$0
FERGUS	LEWISTOWN ELEM	$278,771	$231,485	$510,256
FERGUS	MAIDEN ELEM	$0	$0	$0
FERGUS	MOORE ELEM	$30,218	$21,977	$52,195
FERGUS	MOORE H S	$22,463	$13,669	$36,131
FERGUS	ROY ELEM	$9,776	$5,237	$15,013
FERGUS	ROY H S	$17,185	$15,522	$32,707
FERGUS	SPRING CRK COLONY EL	$0	$0	$0
FERGUS	WINIFRED ELEM	$21,025	$13,822	$34,847
FERGUS	WINIFRED H S	$17,059	$1,870	$18,929
FLATHEAD	BATAVIA ELEM	$0	$0	$0
FLATHEAD	BIGFORK ELEM	$0	$0	$0
FLATHEAD	BIGFORK H S	$0	$0	$0
FLATHEAD	BOORMAN ELEM	$0	$0	$0
FLATHEAD	CAYUSE PRAIRIE ELEM	$0	$0	$0
FLATHEAD	COLUMBIA FALLS ELEM	$0	$0	$0
FLATHEAD	COLUMBIA FALLS H S	$0	$0	$0
FLATHEAD	CRESTON ELEM	$0	$0	$0
FLATHEAD	DEER PARK ELEM	$0	$0	$0
FLATHEAD	EVERGREEN ELEM	$307,631	$456,552	$764,182
FLATHEAD	FAIR-MONT-EGAN ELEM	$5,689	$6,482	$12,172
FLATHEAD	FLATHEAD H S	$611,517	$132,213	$743,730
FLATHEAD	HELENA FLATS EL	$15,410	$46,436	$61,846
FLATHEAD	KALISPELL ELEM	$874,281	$300,294	$1,174,575
FLATHEAD	KILA ELEM	$0	$0	$0
FLATHEAD	MARION ELEM	$0	$0	$0
FLATHEAD	MOUNTAIN BROOK ELEM	$0	$0	$0
FLATHEAD	OLNEY-BISSELL ELEM	$0	$0	$0
FLATHEAD	PLEASANT VALLEY ELEM	$0	$0	$0
FLATHEAD	SOMERS ELEM	$0	$0	$0
FLATHEAD	SWAN RIVER EL	$0	$0	$0
FLATHEAD	WEST GLACIER ELEM	$0	$0	$0
FLATHEAD	WEST VALLEY EL	$0	$0	$0
FLATHEAD	WHITEFISH ELEM	$158,809	$19,208	$178,017
FLATHEAD	WHITEFISH H S	$169,193	$163,177	$332,370
GALLATIN	AMSTERDAM ELEM	$0	$0	$0
GALLATIN	ANDERSON ELEM	$0	$0	$0
GALLATIN	BELGRADE ELEM	$175,565	$130,241	$305,807
GALLATIN	BELGRADE H S	$108,398	$144,777	$253,175
GALLATIN	BOZEMAN ELEM	$941,700	$110,885	$1,052,584
GALLATIN	BOZEMAN H S	$0	$0	$0
GALLATIN	COTTONWOOD EL	$0	$0	$0
GALLATIN	GALLATIN GTWY ELEM	$15,158	$9,776	$24,934
GALLATIN	LA MOTTE ELEM	$0	$0	$0
GALLATIN	LOGAN ELEM	$0	$0	$0
GALLATIN	MALMBORG ELEM	$1,887	$11,105	$12,992
GALLATIN	MANHATTAN ELEM	$37,335	$46,982	$84,317
GALLATIN	MANHATTAN H S	$47,338	$84,128	$131,466

Exhibit # 18
7/8/89 HB 28

****
COBB REQUEST - GUARANTEE BY CATEGORY
HB 28 - THIRD READING
****

COBB195A.WK1
07/01/89
02:07 PM

COST OF EXPANSION WITH NO NEW LOCAL MILLS

COUNTY	DISTRICT	LOCAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	STATE COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	TOTAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS
GALLATIN	MONFORTON EL	$20,905	$26,350	$47,254
GALLATIN	OPHIR ELEM	$0	$0	$0
GALLATIN	PASS CREEK ELEM	$0	$0	$0
GALLATIN	SPRINGHILL EL	$0	$0	$0
GALLATIN	THREE FORKS EL	$969	$7	$976
GALLATIN	THREE FORKS H S	$9,686	$8,176	$17,862
GALLATIN	W YELLOWSTONE ELEM	$0	$0	$0
GALLATIN	W YELLOWSTONE H S	$35,106	$18,246	$53,352
GALLATIN	WILLOW CREEK EL	$0	$0	$0
GALLATIN	WILLOW CREEK HS	$18,754	$48,210	$66,964
GARFIELD	BENZIEN ELEM	$0	$0	$0
GARFIELD	BIG DRY CREEK ELEM	$0	$0	$0
GARFIELD	BLACKFOOT ELEM	$0	$0	$0
GARFIELD	CAT CREEK ELEM	$0	$0	$0
GARFIELD	COHAGEN ELEM	$0	$0	$0
GARFIELD	FLAT CREEK ELEM	$0	$0	$0
GARFIELD	GARFIELD CO H S	$0	$0	$0
GARFIELD	JORDAN ELEM	$0	$0	$0
GARFIELD	KESTER ELEM	$0	$0	$0
GARFIELD	PINE GROVE ELEM	$0	$0	$0
GARFIELD	ROSS ELEM	$0	$0	$0
GARFIELD	SAND SPRINGS EL	$0	$0	$0
GARFIELD	SUTHRLND-COULEE ELEM	$0	$0	$0
GARFIELD	VAN NORMAN ELEM	$0	$0	$0
GLACIER	BROWNING ELEM	$0	$0	$0
GLACIER	BROWNING H S	$0	$0	$0
GLACIER	CUT BANK ELEM	$0	$0	$0
GLACIER	CUT BANK H S	$0	$0	$0
GLACIER	E GLACIER PARK ELEM	$0	$0	$0
GLACIER	SEVILLE ELEM	$18	$134	$152
GOLDEN VALLEY	LAVINA ELEM	$0	$0	$0
GOLDEN VALLEY	LAVINA H S	$1,088	$1,112	$2,200
GOLDEN VALLEY	RYEGATE ELEM	$0	$0	$0
GOLDEN VALLEY	RYEGATE H S	$0	$0	$0
GRANITE	DRUMMOND ELEM	$0	$0	$0
GRANITE	DRUMMOND H S	$0	$0	$0
GRANITE	GRANITE H S	$33,328	$37,916	$71,244
GRANITE	HALL ELEM	$14,876	$1,195	$16,071
GRANITE	PHILIPSBURG EL	$0	$0	$0
HILL	BLUE SKY ELEM	$0	$0	$0
HILL	BLUE SKY HIGH	$0	$0	$0
HILL	BOX ELDER ELEM	$0	$0	$0
HILL	BOX ELDER H S	$0	$0	$0
HILL	COTTONWOOD ELEM	$0	$0	$0
HILL	DAVEY ELEM	$0	$0	$0
HILL	GILDFORD COLONY ELEM	$0	$0	$0
HILL	HAVRE ELEM	$444,003	$28,694	$472,697
HILL	HAVRE H S	$0	$0	$0
HILL	K-G ELEM	$0	$0	$0
HILL	K-G HIGH SCHOOL	$0	$0	$0
HILL	ROCKY BOY ELEM	$0	$0	$0
JEFFERSON	BASIN ELEM	$0	$0	$0
JEFFERSON	BOULDER ELEM	$15,424	$10,996	$26,420
JEFFERSON	CARDWELL ELEM	$0	$0	$0
JEFFERSON	CLANCY ELEM	$0	$0	$0
JEFFERSON	JEFFERSON H S	$0	$0	$0
JEFFERSON	MONTANA CITY ELEM	$60,680	$100	$60,781
JEFFERSON	WHITEHALL ELEM	$101,979	$62,647	$164,627
JEFFERSON	WHITEHALL H S	$0	$0	$0
JUDITH BASIN	GEYSER ELEM	$7,339	$4,886	$12,226

****
CCBB REQUEST - GUARANTEE BY CATEGORY
HB 28 - THIRD READING
****

CC8195A.WK1
07/01/89
02:07 PM

COST OF EXPANSION WITH
NO NEW LOCAL MILLS

COUNTY	DISTRICT	LOCAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	STATE COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	TOTAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS
JUDITH BASIN	GEYSER H S	$0	$0	$0
JUDITH BASIN	HOBSON ELEM	$18,616	$3,705	$22,321
JUDITH BASIN	HOBSON H S	$65,137	$29,125	$94,262
JUDITH BASIN	RAYNESFORD ELEM	$0	$0	$0
JUDITH BASIN	STANFORD ELEM	$0	$0	$0
JUDITH BASIN	STANFORD H S	$22,434	$2,797	$25,231
LAKE	ARLEE ELEM	$0	$0	$0
LAKE	ARLEE H S	$0	$0	$0
LAKE	CHARLO ELEM	$0	$0	$0
LAKE	CHARLO H S	$0	$0	$0
LAKE	ELMO ELEM	$0	$0	$0
LAKE	POLSON ELEM	$0	$0	$0
LAKE	POLSON H S	$0	$0	$0
LAKE	RONAN ELEM	$0	$0	$0
LAKE	RONAN H S	$0	$0	$0
LAKE	ST IGNATIUS ELEM	$0	$0	$0
LAKE	ST IGNATIUS H S	$0	$0	$0
LAKE	SWAN LAKE-SALMON ELEM	$0	$0	$0
LAKE	UPPER WEST SHORE ELEM	$0	$0	$0
LAKE	VALLEY VIEW ELEM	$0	$0	$0
LEWIS & CLARK	AUCHARD CRK ELEM	$0	$0	$0
LEWIS & CLARK	AUGUSTA ELEM	$8,882	$6,339	$15,220
LEWIS & CLARK	AUGUSTA H S	$3,047	$2,035	$5,083
LEWIS & CLARK	CRAIG ELEM	$0	$0	$0
LEWIS & CLARK	E HELENA ELEM	$192,416	$153,711	$346,127
LEWIS & CLARK	HELENA ELEM	$1,336,108	$586,103	$1,922,210
LEWIS & CLARK	HELENA H S	$688,928	$112,518	$801,446
LEWIS & CLARK	KESSLER ELEM	$62,819	$47,176	$109,995
LEWIS & CLARK	LINCOLN ELEM	$0	$0	$0
LEWIS & CLARK	LINCOLN HIGH SCHOOL	$5,371	$7,963	$13,335
LEWIS & CLARK	TRINITY ELEM	$0	$0	$0
LEWIS & CLARK	WOLF CREEK ELEM	$0	$0	$0
LIBERTY	CHESTER ELEM	$0	$0	$0
LIBERTY	CHESTER H S	$0	$0	$0
LIBERTY	J-I ELEM	$0	$0	$0
LIBERTY	J-I HIGH SCHOOL	$0	$0	$0
LIBERTY	LIBERTY ELEM SCHOOL	$805	$14,401	$15,205
LIBERTY	WHITLASH ELEM	$0	$0	$0
LINCOLN	EUREKA ELEM	$137,110	$139,817	$276,927
LINCOLN	FORTINE ELEM	$0	$0	$0
LINCOLN	LIBBY ELEM	$266,776	$69,326	$336,102
LINCOLN	LIBBY H S	$74,276	$9,878	$84,155
LINCOLN	LINCOLN CO H S	$78,276	$63,200	$141,476
LINCOLN	MCCORMICK ELEM	$0	$0	$0
LINCOLN	REXFORD ELEM	$0	$0	$0
LINCOLN	SYLVANITE ELEM	$0	$0	$0
LINCOLN	TREGO ELEM	$0	$0	$0
LINCOLN	TROY ELEM	$0	$0	$0
LINCOLN	TROY H S	$0	$0	$0
LINCOLN	YAAK ELEM	$0	$0	$0
MADISON	ALDER ELEM	$0	$0	$0
MADISON	ENNIS ELEM	$0	$0	$0
MADISON	ENNIS H S	$0	$0	$0
MADISON	HARRISON ELEM	$5,750	$3,692	$9,442
MADISON	HARRISON H S	$0	$0	$0
MADISON	SHERIDAN ELEM	$0	$0	$0
MADISON	SHERIDAN H S	$17,599	$19,546	$37,145
MADISON	TWIN BRIDGES ELEM	$0	$0	$0
MADISON	TWIN BRIDGES H S	$44,507	$39,614	$84,121
MCCONE	BROCKWAY ELEM	$0	$0	$0

Exhibit # 18
7/8/89 HB 28

COBB REQUEST - GUARANTEE BY CATEGORY
HB 28 - THIRD READING

COB195A.WK1
07/01/89
02:07 PM

COST OF EXPANSION WITH NO NEW LOCAL MILLS

COUNTY	DISTRICT	LOCAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	STATE COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	TOTAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS
MCCONE	CIRCLE ELEM	$43,037	$24,260	$67,297
MCCONE	CIRCLE H S	$0	$0	$0
MCCONE	PRAIRIE ELK ELEM	$0	$0	$0
MCCONE	SOUTHVIEW ELEM	$0	$0	$0
MCCONE	VIDA ELEM	$0	$0	$0
MEAGHER	LENNEP ELEM	$0	$0	$0
MEAGHER	RINGLING ELEM	$0	$0	$0
MEAGHER	WHT SULPHUR SPGS ELEM	$0	$0	$0
MEAGHER	WHT SULPHUR SPGS HS	$0	$0	$0
MINERAL	ALBERTON ELEM	$42,620	$33,067	$75,687
MINERAL	ALBERTON H S	$57,303	$100,467	$157,770
MINERAL	SALTESE ELEM	$0	$0	$0
MINERAL	ST REGIS ELEM	$39,045	$1,731	$40,776
MINERAL	ST REGIS H S	$40,314	$9,775	$50,089
MINERAL	SUPERIOR ELEM	$43,215	$18,853	$62,068
MINERAL	SUPERIOR H S	$42,580	$54,882	$97,462
MISSOULA	BONNER ELEM	$68,200	$1,858	$70,058
MISSOULA	CLINTON ELEM	$17,298	$30,194	$47,491
MISSOULA	DESMET SCHOOL	$0	$0	$0
MISSOULA	FRENCHTOWN ELEM	$0	$0	$0
MISSOULA	FRENCHTOWN H S	$0	$0	$0
MISSOULA	HELLGATE ELEM	$105,082	$11,592	$116,673
MISSOULA	LOLO ELEM	$132,757	$198,183	$330,939
MISSOULA	MISSOULA ELEM	$2,113,688	$577,920	$2,691,608
MISSOULA	MISSOULA H S	$0	$0	$0
MISSOULA	POTOMAC ELEM	$0	$0	$0
MISSOULA	SEELEY LAKE ELEM	$1,507	$797	$2,304
MISSOULA	SUNSET ELEM	$0	$0	$0
MISSOULA	SWAN VALLEY ELEM	$0	$0	$0
MISSOULA	TARGET RANGE ELEM	$0	$0	$0
MISSOULA	WOODMAN ELEM	$0	$0	$0
MUSSELSHELL	MELSTONE ELEM	$0	$0	$0
MUSSELSHELL	MELSTONE H S	$0	$0	$0
MUSSELSHELL	MUSSELSHELL ELEM	$0	$0	$0
MUSSELSHELL	ROUNDUP ELEM	$0	$0	$0
MUSSELSHELL	ROUNDUP H S	$0	$0	$0
PARK	ARROWHEAD ELEM	$0	$0	$0
PARK	CLYDE PARK ELEM	$0	$0	$0
PARK	CLYDE PARK H S	$0	$0	$0
PARK	COOKE CITY ELEM	$0	$0	$0
PARK	GARDINER ELEM	$0	$0	$0
PARK	GARDINER H S	$0	$0	$0
PARK	LIVINGSTON ELEM	$53,458	$10,694	$64,152
PARK	PARK H S	$17,823	$14,136	$31,959
PARK	PINE CREEK ELEM	$0	$0	$0
PARK	RICHLAND ELEM	$0	$0	$0
PARK	SPRINGDALE ELEM	$0	$0	$0
PARK	WILSALL ELEM	$0	$0	$0
PARK	WILSALL H S	$14,884	$15,766	$30,650
PETROLEUM	WINNETT ELEM	$0	$0	$0
PETROLEUM	WINNETT H S	$20,819	$1,101	$21,920
PHILLIPS	DODSON ELEM	$0	$0	$0
PHILLIPS	DODSON H S	$0	$0	$0
PHILLIPS	LANDUSKY ELEM	$0	$0	$0
PHILLIPS	MALTA ELEM	$0	$0	$0
PHILLIPS	MALTA H S	$66,678	$4,343	$71,020
PHILLIPS	SACO ELEM	$0	$0	$0
PHILLIPS	SACO H S	$0	$0	$0
PHILLIPS	SECOND CRK ELEM	$0	$0	$0
PHILLIPS	SUN PRAIRIE ELEM	$0	$0	$0

COST GUARANTEE BY CATEGORY — CG8195A.WK1
HB 28 - THIRD READING — 07/01/89 02:07 PM

COST OF EXPANSION WITH NO NEW LOCAL MILLS

COUNTY	DISTRICT	LOCAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	STATE COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	TOTAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS
PHILLIPS	WHITEWATER ELEM	$0	$0	$0
PHILLIPS	WHITEWATER H S	$0	$0	$0
PONDERA	BRADY ELEM	$0	$0	$0
PONDERA	BRADY H S	$0	$0	$0
PONDERA	CONRAD ELEM	$0	$0	$0
PONDERA	CONRAD H S	$0	$0	$0
PONDERA	DUPUYER ELEM	$0	$0	$0
PONDERA	HEART BUTTE ELEM	$0	$0	$0
PONDERA	MIAMI ELEM	$0	$0	$0
PONDERA	VALIER ELEM	$0	$0	$0
PONDERA	VALIER H S	$0	$0	$0
POWDER RIVER	BEAR CREEK ELEM	$0	$0	$0
POWDER RIVER	BELLE CREEK EL	$0	$0	$0
POWDER RIVER	BIDDLE ELEM	$0	$0	$0
POWDER RIVER	BILLUP ELEM	$0	$0	$0
POWDER RIVER	BROADUS ELEM	$435	$142	$577
POWDER RIVER	HORKAN CRK ELEM	$742	$14,057	$14,799
POWDER RIVER	POWDER RVR CO DIST HS	$0	$0	$0
POWDER RIVER	POWDERVILLE EL	$0	$0	$0
POWDER RIVER	SO STACEY ELEM	$0	$0	$0
POWELL	AVON ELEM	$0	$0	$0
POWELL	DEER LODGE ELEM	$119,872	$53,337	$173,209
POWELL	ELLISTON ELEM	$0	$0	$0
POWELL	GARRISON ELEM	$0	$0	$0
POWELL	GOLD CREEK ELEM	$0	$0	$0
POWELL	HELMVILLE ELEM	$0	$0	$0
POWELL	OVANDO ELEM	$0	$0	$0
POWELL	POWELL CO H S	$61,091	$23,971	$85,062
PRAIRIE	FALLON ELEM	$0	$0	$0
PRAIRIE	TERRY ELEM	$0	$0	$0
PRAIRIE	TERRY H S	$6,652	$7,313	$13,965
RAVALLI	CORVALLIS ELEM	$0	$0	$0
RAVALLI	CORVALLIS H S	$0	$0	$0
RAVALLI	DARBY ELEM	$7,319	$1,601	$8,920
RAVALLI	DARBY H S	$20,746	$22,298	$43,044
RAVALLI	FLORENCE-CARLTON ELEM	$84,940	$102,586	$187,526
RAVALLI	FLORENCE-CARLTON HS	$50,687	$146,143	$196,830
RAVALLI	HAMILTON ELEM	$0	$0	$0
RAVALLI	HAMILTON H S	$0	$0	$0
RAVALLI	LONE ROCK ELEM	$23,303	$36,609	$59,912
RAVALLI	STEVENSVILLE EL	$0	$0	$0
RAVALLI	STEVENSVILLE HS	$0	$0	$0
RAVALLI	VICTOR ELEM	$16,658	$9,506	$26,164
RAVALLI	VICTOR H S	$0	$0	$0
RICHLAND	BRORSON ELEM	$0	$0	$0
RICHLAND	FAIRVIEW ELEM	$0	$0	$0
RICHLAND	FAIRVIEW H S	$0	$0	$0
RICHLAND	LAMBERT ELEM	$0	$0	$0
RICHLAND	LAMBERT H S	$3,425	$30	$3,455
RICHLAND	RAU ELEM	$0	$0	$0
RICHLAND	SAVAGE ELEM	$0	$0	$0
RICHLAND	SAVAGE H S	$24,475	$7,618	$32,093
RICHLAND	SIDNEY ELEM	$0	$0	$0
RICHLAND	SIDNEY H S	$0	$0	$0
RICHLAND	THREE BUTTES EL	$0	$0	$0
ROOSEVELT	BAINVILLE ELEM	$0	$0	$0
ROOSEVELT	BAINVILLE H S	$0	$0	$0
ROOSEVELT	BROCKTON ELEM	$0	$0	$0
ROOSEVELT	BROCKTON H S	$0	$0	$0
ROOSEVELT	CULBERTSON ELEM	$0	$0	$0

Exhibit # 18
7/8/89 HB 28

COBB REQUEST - GUARANTEE BY CATEGORY
HB 28 - THIRD READING

COB195A.WK1
07/01/89
02:07 PM

COST OF EXPANSION WITH NO NEW LOCAL MILLS

COUNTY	DISTRICT	LOCAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	STATE COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	TOTAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS
ROOSEVELT	CULBERTSON H S	$0	$0	$0
ROOSEVELT	FROID ELEM	$0	$0	$0
ROOSEVELT	FROID H S	$9,712	$3,916	$13,628
ROOSEVELT	FRONTIER ELEM	$0	$0	$0
ROOSEVELT	POPLAR ELEM	$0	$0	$0
ROOSEVELT	POPLAR H S	$0	$0	$0
ROOSEVELT	WOLF POINT ELEM	$0	$0	$0
ROOSEVELT	WOLF POINT H S	$0	$0	$0
ROSEBUD	ASHLAND ELEM	$0	$0	$0
ROSEBUD	BIRNEY ELEM	$0	$0	$0
ROSEBUD	COLSTRIP ELEM	$0	$0	$0
ROSEBUD	COLSTRIP H S	$0	$0	$0
ROSEBUD	FORSYTH ELEM	$67,847	$4,155	$72,002
ROSEBUD	FORSYTH H S	$0	$0	$0
ROSEBUD	INGOMAR ELEM	$0	$0	$0
ROSEBUD	LAME DEER ELEM	$0	$0	$0
ROSEBUD	ROCK SPRING ELEM	$0	$0	$0
ROSEBUD	ROSEBUD ELEM	$18,976	$17,350	$36,326
ROSEBUD	ROSEBUD H S	$5,222	$1,140	$6,362
SANDERS	CAMAS PRAIRIE ELEM	$0	$0	$0
SANDERS	DIXON ELEM	$0	$0	$0
SANDERS	HOT SPRINGS ELEM	$0	$0	$0
SANDERS	HOT SPRINGS H S	$0	$0	$0
SANDERS	NOXON ELEM	$0	$0	$0
SANDERS	NOXON H S	$0	$0	$0
SANDERS	PARADISE ELEM	$8,035	$13,610	$21,645
SANDERS	PLAINS ELEM	$55,208	$58,048	$113,255
SANDERS	PLAINS H S	$82,482	$218,130	$300,613
SANDERS	THOMPSON FALLS ELEM	$0	$0	$0
SANDERS	THOMPSON FALLS H S	$49,325	$17,765	$67,090
SANDERS	TROUT CRK ELEM	$0	$0	$0
SHERIDAN	HIAWATHA ELEM	$0	$0	$0
SHERIDAN	MEDICINE LK EL	$0	$0	$0
SHERIDAN	MEDICINE LK H S	$0	$0	$0
SHERIDAN	OUTLOOK ELEM	$0	$0	$0
SHERIDAN	OUTLOOK H S	$0	$0	$0
SHERIDAN	PLENTYWOOD ELEM	$0	$0	$0
SHERIDAN	PLENTYWOOD H S	$0	$0	$0
SHERIDAN	WESTBY ELEM	$0	$0	$0
SHERIDAN	WESTBY H S	$0	$0	$0
SILVER BOW	BUTTE ELEM	$307,722	$188,845	$496,567
SILVER BOW	BUTTE H S	$33,263	$6,333	$39,597
SILVER BOW	DIVIDE ELEM	$3,733	$2,897	$6,630
SILVER BOW	MELROSE ELEM	$0	$0	$0
SILVER BOW	RAMSAY ELEM	$0	$0	$0
STILLWATER	ABSAROKEE ELEM	$7,883	$1,441	$9,323
STILLWATER	ABSAROKEE H S	$0	$0	$0
STILLWATER	COLUMBUS ELEM	$94,788	$19,868	$114,655
STILLWATER	COLUMBUS H S	$32,109	$52,673	$84,783
STILLWATER	FISHTAIL ELEM	$0	$0	$0
STILLWATER	MOLT ELEM	$0	$0	$0
STILLWATER	NYE ELEM	$0	$0	$0
STILLWATER	PARK CITY ELEM	$0	$0	$0
STILLWATER	PARK CITY H S	$16,426	$71,158	$87,584
STILLWATER	RAPELJE ELEM	$0	$0	$0
STILLWATER	RAPELJE H S	$0	$0	$0
STILLWATER	REEDPOINT ELEM	$0	$0	$0
STILLWATER	REEDPOINT H S	$13,862	$29,007	$42,870
SWEET GRASS	BIG TIMBER ELEM	$29,206	$8,476	$37,681
SWEET GRASS	BRIDGE ELEM	$0	$0	$0

****
COBB REQUEST - GUARANTEE BY CATEGORY
HB 28 - THIRD READING
****

CC8195A.WK1
07/01/89
02:07 PM

COST OF EXPANSION WITH NO NEW LOCAL MILLS

COUNTY	DISTRICT	LOCAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	STATE COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	TOTAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS
SWEET GRASS	GREYCLIFF ELEM	$0	$0	$0
SWEET GRASS	MCLEOD ELEM	$0	$0	$0
SWEET GRASS	MELVILLE ELEM	$0	$0	$0
SWEET GRASS	SWEET GRASS CO HS	$52,964	$59,591	$112,555
TETON	BYNUM ELEM	$0	$0	$0
TETON	CHOTEAU ELEM	$30,632	$5,452	$36,084
TETON	CHOTEAU H S	$41,372	$23,359	$64,731
TETON	DUTTON ELEM	$0	$0	$0
TETON	DUTTON H S	$0	$0	$0
TETON	FAIRFIELD ELEM	$0	$0	$0
TETON	FAIRFIELD H S	$33,424	$103,926	$137,350
TETON	GOLDEN RIDGE ELEM	$0	$0	$0
TETON	GREENFIELD ELEM	$3,661	$9,439	$13,100
TETON	PENDROY ELEM	$0	$0	$0
TETON	POWER ELEM	$13,549	$20,568	$34,117
TETON	POWER H S	$38,361	$33,496	$71,857
TOOLE	GALATA ELEM	$0	$0	$0
TOOLE	KEVIN ELEM	$0	$0	$0
TOOLE	NICKOL ELEM	$0	$0	$0
TOOLE	SHELBY ELEM	$161,081	$12,662	$173,743
TOOLE	SHELBY H S	$0	$0	$0
TOOLE	SUNBURST ELEM	$0	$0	$0
TOOLE	SUNBURST H S	$0	$0	$0
TREASURE	HYSHAM ELEM	$0	$0	$0
TREASURE	HYSHAM H S	$0	$0	$0
VALLEY	FRAZER ELEM	$0	$0	$0
VALLEY	FRAZER H S	$0	$0	$0
VALLEY	FT PECK ELEM	$0	$0	$0
VALLEY	GLASGOW ELEM	$0	$0	$0
VALLEY	GLASGOW H S	$0	$0	$0
VALLEY	NINSDALE ELEM	$0	$0	$0
VALLEY	NINSDALE H S	$0	$0	$0
VALLEY	LUSTRE ELEM	$0	$0	$0
VALLEY	NASHUA ELEM	$30,522	$9,040	$39,562
VALLEY	NASHUA H S	$36,289	$49,822	$86,112
VALLEY	OPHEIM ELEM	$0	$0	$0
VALLEY	OPHEIM H S	$0	$0	$0
WHEATLAND	HARLOWTON ELEM	$51,959	$48,101	$100,060
WHEATLAND	HARLOWTON H S	$8,232	$2,379	$10,611
WHEATLAND	JUDITH GAP ELEM	$14,565	$18,456	$33,021
WHEATLAND	JUDITH GAP H S	$14,130	$20,395	$34,525
WHEATLAND	SHAWMUT ELEM	$0	$0	$0
WHEATLAND	TWO DOT ELEM	$0	$0	$0
WIBAUX	WIBAUX ELEM	$0	$0	$0
WIBAUX	WIBAUX H S	$0	$0	$0
YELLOWSTONE	BILLINGS ELEM	$0	$0	$0
YELLOWSTONE	BILLINGS H S	$0	$0	$0
YELLOWSTONE	BLUE CREEK ELEM	$0	$0	$0
YELLOWSTONE	BROADVIEW ELEM	$0	$0	$0
YELLOWSTONE	BROADVIEW H S	$0	$0	$0
YELLOWSTONE	CANYON CRK ELEM	$25,237	$27,952	$53,189
YELLOWSTONE	CUSTER ELEM	$0	$0	$0
YELLOWSTONE	CUSTER H S	$27,012	$5,264	$32,276
YELLOWSTONE	ELDER GROVE ELEM	$0	$0	$0
YELLOWSTONE	ELYSIAN ELEM	$0	$0	$0
YELLOWSTONE	HUNTLEY PROJ ELEM	$77,261	$1,103	$78,364
YELLOWSTONE	HUNTLEY PROJ HS	$60,208	$74,591	$134,799
YELLOWSTONE	INDEPENDENT ELEM	$0	$0	$0
YELLOWSTONE	LAUREL ELEM	$204,760	$24,282	$229,043
YELLOWSTONE	LAUREL H S	$77,541	$59,342	$136,883

Exhibit # 18
7/8/89 HB 28

COBB REQUEST - GUARANTEE BY CATEGORY
HB 28 - THIRD READING

COB195A.WK1
07/01/89
02:07 PM

COST OF EXPANSION WITH
NO NEW LOCAL MILLS

COUNTY	DISTRICT	LOCAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	STATE COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS	TOTAL COST OF ROOM TO MOVE WITH NO NEW LOCAL MILLS
YELLOWSTONE	LOCKWOOD ELEM	$345,803	$65,418	$411,221
YELLOWSTONE	MORIN ELEM	$0	$0	$0
YELLOWSTONE	PIONEER ELEM	$0	$0	$0
YELLOWSTONE	SHEPHERD ELEM	$22,531	$13,293	$35,824
YELLOWSTONE	SHEPHERD H S	$73,040	$90,364	$163,403
YELLOWSTONE	YLSTN EDUCATION CENTER	$0	$0	$0
TOTALS		$20,479,719	$11,374,289	$31,854,008

1.28

EXHIBIT NO. 19
DATE 7/9/89
BILL NO. HB 28

COBB REQUEST - GUARANTEE BY CATEGORY
-- HB 28 - THIRD READING

COB195A.WK1
07/01/89
02:07 PM

EXPANSION OF ALL DISTRICTS TO 153%

COUNTY	DISTRICT	LOCAL COST OF EXPANSION 153%	STATE COST OF EXPANSION 153%	TOTAL COST OF EXPANSION 153%
BEAVERHEAD	BEAVERHEAD CO HS	$130,282	$80,959	$211,240
BEAVERHEAD	DILLON ELEM	$559,404	$259,703	$819,107
BEAVERHEAD	GRANT ELEM	$23,467	$8,631	$32,098
BEAVERHEAD	JACKSON ELEM	$20,803	$6,283	$26,686
BEAVERHEAD	LIMA ELEM	$48,724	$42,549	$91,273
BEAVERHEAD	LIMA H S	$64,456	$81,144	$145,600
BEAVERHEAD	POLARIS ELEM	$0	$0	$0
BEAVERHEAD	REICHLE ELEM	$18,620	$15,807	$34,427
BEAVERHEAD	WISDOM ELEM	$5,786	$3,679	$9,464
BEAVERHEAD	WISE RIVER ELEM	$12,694	$14,844	$27,538
BIG HORN	BIG BEND ELEM	$10,499	$4,669	$15,168
BIG HORN	COMMUNITY ELEM	$23,442	$0	$23,442
BIG HORN	HARDIN ELEM	$0	$0	$0
BIG HORN	HARDIN H S	$0	$0	$0
BIG HORN	LODGE GRASS ELEM	$0	$0	$0
BIG HORN	LODGE GRASS H S	$0	$0	$0
BIG HORN	PLENTY COUPS HS	$0	$0	$0
BIG HORN	PRYOR ELEM	$0	$0	$0
BIG HORN	SQUIRREL CRK ELEM	$862	$0	$862
BIG HORN	WYOLA ELEM	$0	$0	$0
BLAINE	BEAR PAW ELEM	$54,815	$0	$54,815
BLAINE	CHINOOK ELEM	$151,854	$0	$151,854
BLAINE	CHINOOK H S	$132,052	$0	$132,052
BLAINE	CLEVELAND ELEM	$22,643	$11,969	$34,612
BLAINE	COW ISLAND TRAIL ELEM	$16,421	$1,016	$17,437
BLAINE	HARLEM ELEM	$0	$0	$0
BLAINE	HARLEM H S	$0	$0	$0
BLAINE	HAYS-LODGE POLE ELEM	$0	$0	$0
BLAINE	HAYS-LODGE POLE H S	$0	$0	$0
BLAINE	LLOYD ELEM	$10,018	$7,992	$18,009
BLAINE	N HARLEM COLONY ELEM	$193	$3,495	$3,688
BLAINE	TURNER ELEM	$23,703	$15,733	$39,436
BLAINE	TURNER H S	$9,913	$5,591	$15,504
BLAINE	ZURICH ELEM	$107,403	$0	$107,403
BROADWATER	BROADWATER CO HS	$334,377	$0	$334,377
BROADWATER	CROW CREEK EL	$0	$0	$0
BROADWATER	TOSTON ELEM	$0	$0	$0
BROADWATER	TOWNSEND ELEM	$632,363	$0	$632,363
CARBON	BELFRY ELEM	$0	$0	$0
CARBON	BELFRY H S	$39,221	$0	$39,221
CARBON	BOYD ELEM	$15,670	$16,138	$31,808
CARBON	BRIDGER ELEM	$33,283	$0	$33,283
CARBON	BRIDGER H S	$5,142	$1,573	$6,715
CARBON	EDGAR ELEM	$2,021	$415	$2,436
CARBON	FROMBERG ELEM	$68,771	$87,679	$156,450
CARBON	FROMBERG H S	$51,185	$94,069	$145,253
CARBON	JACKSON ELEM	$10,744	$28,438	$39,183
CARBON	JOLIET ELEM	$107,303	$194,803	$302,106
CARBON	JOLIET H S	$40,352	$59,225	$99,577
CARBON	LUTHER ELEM	$30,865	$12,922	$43,787
CARBON	RED LODGE ELEM	$293,764	$31,935	$325,699
CARBON	RED LODGE H S	$54,451	$41,389	$95,839
CARBON	ROBERTS ELEM	$33,322	$68,290	$101,612
CARBON	ROBERTS H S	$55,029	$140,178	$195,207
CARTER	ALBION ELEM	$2,650	$11,943	$14,593
CARTER	ALZADA ELEM	$2,800	$13,494	$16,293
CARTER	CARTER CO H S	$72,664	$2,009	$74,673
CARTER	EKALAKA ELEM	$0	$0	$0
CARTER	HAMMOND-BOX ELDER EL	$7,501	$26,753	$34,255
CARTER	JOHNSTON ELEM	$6,781	$10,185	$16,966

COBB REQUEST - GUARANTEE BY CATEGORY
HB 28 - THIRD READING

COB195A.WK1
07/01/89
02:07 PM

EXPANSION OF ALL DISTRICTS TO 153%

COUNTY	DISTRICT	LOCAL COST OF EXPANSION 153%	STATE COST OF EXPANSION 153%	TOTAL COST OF EXPANSION 153%
CARTER	PINE HILL-PLAINVW EL	$3,491	$34,988	$38,479
CARTER	RIDGE ELEM	$3,891	$11,322	$15,213
CASCADE	BELT ELEM	$147,951	$0	$147,951
CASCADE	BELT H S	$22,134	$30,243	$52,378
CASCADE	CASCADE ELEM	$117,801	$26,571	$144,372
CASCADE	CASCADE H S	$54,946	$96,827	$151,773
CASCADE	CENTERVILLE EL	$88,103	$173,902	$262,006
CASCADE	CENTERVILLE H S	$41,641	$149,932	$191,573
CASCADE	DEEP CREEK ELEM	$11,295	$15,955	$27,250
CASCADE	GREAT FALLS EL	$2,901,493	$1,703,159	$4,604,652
CASCADE	GREAT FALLS H S	$1,345,055	$317,126	$1,662,181
CASCADE	SIMMS H S	$33,920	$102,883	$136,803
CASCADE	SUN RIVER VALLEY ELM	$99,704	$150,344	$250,048
CASCADE	ULM ELEM	$22,975	$105,907	$128,882
CASCADE	VAUGHN ELEM	$72,454	$122,537	$194,991
CHOUTEAU	BENTON LAKE EL	$476	$701	$1,177
CHOUTEAU	BIG SANDY ELEM	$92,568	$0	$92,568
CHOUTEAU	BIG SANDY H S	$4,452	$0	$4,452
CHOUTEAU	CARTER ELEM	$0	$0	$0
CHOUTEAU	FT BENTON ELEM	$0	$0	$0
CHOUTEAU	FT BENTON H S	$0	$0	$0
CHOUTEAU	GERALDINE ELEM	$0	$0	$0
CHOUTEAU	GERALDINE H S	$28,409	$0	$28,409
CHOUTEAU	HIGHWOOD ELEM	$0	$0	$0
CHOUTEAU	HIGHWOOD H S	$23,648	$5,309	$28,957
CHOUTEAU	KNEES ELEM	$3,081	$3,102	$6,182
CHOUTEAU	LOMA ELEM	$0	$0	$0
CHOUTEAU	WARRICK ELEM	$12,512	$0	$12,512
CUSTER	COTTONWOOD EL	$1,995	$30,654	$32,649
CUSTER	CUSTER CO H S	$362,634	$97,582	$460,217
CUSTER	GARLAND ELEM	$1,121	$17,812	$18,932
CUSTER	HKT-BASIN SPR CRK EL	$5,107	$28,933	$34,040
CUSTER	KINSEY ELEM	$26,074	$44,550	$70,624
CUSTER	KIRCHER ELEM	$54,787	$21,930	$76,717
CUSTER	MILES CITY ELEM	$308,797	$325,749	$634,546
CUSTER	MOON CREEK EL	$6,839	$7,792	$14,631
CUSTER	S M-FOSTER CRK ELEM	$5,685	$9,315	$15,000
CUSTER	S Y ELEM	$1,872	$15,863	$17,735
CUSTER	TRAIL CREEK EL	$9,015	$6,310	$15,324
CUSTER	TWIN BUTTES EL	$2,511	$11,557	$14,068
CUSTER	WHITNEY CRK EL	$2,459	$13,542	$16,001
DANIELS	FLAXVILLE ELEM	$15,916	$3,436	$19,352
DANIELS	FLAXVILLE H S	$39,026	$16,536	$55,563
DANIELS	PEERLESS ELEM	$618	$316	$934
DANIELS	PEERLESS H S	$41,527	$46,657	$88,185
DANIELS	SCOBEY ELEM	$88,574	$20,719	$109,293
DANIELS	SCOBEY H S	$0	$0	$0
DAWSON	BLOOMFIELD ELEM	$32,181	$0	$32,181
DAWSON	DAWSON CO H S	$0	$0	$0
DAWSON	DEER CREEK ELEM	$10,667	$0	$10,667
DAWSON	GLENDIVE ELEM	$641,965	$144,039	$786,004
DAWSON	LINDSAY ELEM	$36,871	$0	$36,871
DAWSON	RICHEY ELEM	$0	$0	$0
DAWSON	RICHEY H S	$20,535	$0	$20,535
DAWSON	UPPER CRACKERBOX/AMO	$13,328	$0	$13,328
DEER LODGE	ANACONDA ELEM	$412,829	$371,292	$784,121
DEER LODGE	ANACONDA H S	$117,571	$299,793	$417,364
FALLON	BAKER ELEM	$0	$0	$0
FALLON	BAKER H S	$0	$0	$0
FALLON	FERTILE PRAIRIE EL	$0	$0	$0

COBB REQUEST - GUARANTEE BY CATEGORY
HB 28 - THIRD READING

COB195A.WK1
07/01/89
02:07 PM

EXPANSION OF ALL DISTRICTS TO 153%

COUNTY	DISTRICT	LOCAL COST OF EXPANSION 153%	STATE COST OF EXPANSION 153%	TOTAL COST OF EXPANSION 153%
FALLON	PLEVNA ELEM	$0	$0	$0
FALLON	PLEVNA H S	$1,553	$0	$1,553
FERGUS	AYERS ELEM	$2,397	$11,529	$13,926
FERGUS	BROOKS ELEM	$240	$1,014	$1,255
FERGUS	COTTONWOOD ELEM	$1,326	$16,190	$17,516
FERGUS	DEERFIELD ELEM	$4,248	$24,487	$28,735
FERGUS	DENTON ELEM	$106,503	$0	$106,503
FERGUS	DENTON H S	$69,043	$0	$69,043
FERGUS	FERGUS H S	$262,256	$389,285	$651,541
FERGUS	GRASS RANGE EL	$43,166	$56,798	$99,964
FERGUS	GRASS RANGE H S	$30,087	$25,701	$55,787
FERGUS	HILGER ELEM	$0	$0	$0
FERGUS	KING COLONY EL	$13,970	$1,950	$15,921
FERGUS	LEWISTOWN ELEM	$278,771	$231,485	$510,256
FERGUS	MAIDEN ELEM	$1,454	$8,147	$9,601
FERGUS	MOORE ELEM	$30,218	$21,977	$52,195
FERGUS	MOORE H S	$44,537	$27,101	$71,638
FERGUS	ROY ELEM	$9,776	$5,237	$15,013
FERGUS	ROY H S	$17,185	$15,522	$32,707
FERGUS	SPRING CRK COLONY EL	$4,501	$11,626	$16,127
FERGUS	WINIFRED ELEM	$72,109	$47,402	$119,511
FERGUS	WINIFRED H S	$17,059	$1,870	$18,929
FLATHEAD	BATAVIA ELEM	$20,774	$86,179	$106,954
FLATHEAD	BIGFORK ELEM	$305,039	$0	$305,039
FLATHEAD	BIGFORK H S	$173,078	$53,979	$227,057
FLATHEAD	BOORMAN ELEM	$9,269	$57,391	$66,660
FLATHEAD	CAYUSE PRAIRIE ELEM	$88,627	$228,007	$316,634
FLATHEAD	COLUMBIA FALLS ELEM	$941,256	$131,048	$1,072,303
FLATHEAD	COLUMBIA FALLS H S	$504,197	($0)	$504,197
FLATHEAD	CRESTON ELEM	$22,069	$28,413	$50,483
FLATHEAD	DEER PARK ELEM	$18,006	$113,012	$131,019
FLATHEAD	EVERGREEN ELEM	$307,631	$456,552	$764,182
FLATHEAD	FAIR-MONT-EGAN ELEM	$72,233	$82,300	$154,533
FLATHEAD	FLATHEAD H S	$1,258,251	$272,041	$1,530,292
FLATHEAD	HELENA FLATS EL	$61,285	$184,668	$245,953
FLATHEAD	KALISPELL ELEM	$1,151,522	$395,520	$1,547,042
FLATHEAD	KILA ELEM	$15,875	$21,539	$37,414
FLATHEAD	MARION ELEM	$52,311	$67,196	$119,507
FLATHEAD	MOUNTAIN BROOK ELEM	$0	$0	$0
FLATHEAD	OLNEY-BISSELL ELEM	$26,747	$35,790	$62,538
FLATHEAD	PLEASANT VALLEY ELEM	$5,056	$14,031	$19,086
FLATHEAD	SOMERS ELEM	$413,289	$0	$413,289
FLATHEAD	SWAN RIVER EL	$88,559	$77,202	$165,761
FLATHEAD	WEST GLACIER ELEM	$35,751	$0	$35,751
FLATHEAD	WEST VALLEY EL	$113,042	$189,963	$303,006
FLATHEAD	WHITEFISH ELEM	$844,593	$102,152	$946,746
FLATHEAD	WHITEFISH H S	$228,991	$220,848	$449,838
GALLATIN	AMSTERDAM ELEM	$89,995	$19,837	$109,832
GALLATIN	ANDERSON ELEM	$35,104	$110,100	$145,205
GALLATIN	BELGRADE ELEM	$624,054	$462,948	$1,087,003
GALLATIN	BELGRADE H S	$164,431	$219,614	$384,045
GALLATIN	BOZEMAN ELEM	$1,223,306	$144,044	$1,367,349
GALLATIN	BOZEMAN H S	$627,203	$0	$627,203
GALLATIN	COTTONWOOD EL	$811	$19,663	$20,474
GALLATIN	GALLATIN GTWY ELEM	$71,494	$46,108	$117,602
GALLATIN	LA MOTTE ELEM	$27,855	$74,056	$101,911
GALLATIN	LOGAN ELEM	$0	$0	$0
GALLATIN	MALMBORG ELEM	$1,887	$11,105	$12,992
GALLATIN	MANHATTAN ELEM	$165,782	$208,619	$374,401
GALLATIN	MANHATTAN H S	$61,418	$109,152	$170,570

Exhibit # 19
7/8/89 HB 28

COBB REQUEST - GUARANTEE BY CATEGORY
HB 28 - THIRD READING

COB195A.WK1
07/01/89
02:07 PM

EXPANSION OF ALL DISTRICTS TO 153%

COUNTY	DISTRICT	LOCAL COST OF EXPANSION 153%	STATE COST OF EXPANSION 153%	TOTAL COST OF EXPANSION 153%
GALLATIN	MONFORTON EL	$66,422	$83,723	$150,145
GALLATIN	OPHIR ELEM	$0	$0	$0
GALLATIN	PASS CREEK ELEM	$2,411	$16,371	$18,783
GALLATIN	SPRINGHILL EL	$1,594	$11,802	$13,396
GALLATIN	THREE FORKS EL	$173,411	$1,269	$174,679
GALLATIN	THREE FORKS H S	$88,431	$74,640	$163,071
GALLATIN	W YELLOWSTONE ELEM	$0	$0	$0
GALLATIN	W YELLOWSTONE H S	$35,106	$18,246	$53,352
GALLATIN	WILLOW CREEK EL	$0	$0	$0
GALLATIN	WILLOW CREEK HS	$18,754	$48,210	$66,964
GARFIELD	BENZIEN ELEM	$1,809	$14,764	$16,573
GARFIELD	BIG DRY CREEK ELEM	$6,514	$11,101	$17,615
GARFIELD	BLACKFOOT ELEM	$1,595	$6,992	$8,587
GARFIELD	CAT CREEK ELEM	$3,414	$15,224	$18,639
GARFIELD	COHAGEN ELEM	$35,748	$8,148	$43,896
GARFIELD	FLAT CREEK ELEM	$1,826	$12,646	$14,472
GARFIELD	GARFIELD CO H S	$120,978	$0	$120,978
GARFIELD	JORDAN ELEM	$96,553	$85,178	$181,731
GARFIELD	KESTER ELEM	$7,718	$10,934	$18,652
GARFIELD	PINE GROVE ELEM	$1,086	$14,446	$15,532
GARFIELD	ROSS ELEM	$1,069	$10,416	$11,485
GARFIELD	SAND SPRINGS EL	$17,261	$0	$17,261
GARFIELD	SUTHRLND-COULEE ELEM	$11,452	$17,187	$28,639
GARFIELD	VAN NORMAN ELEM	$2,286	$3,212	$5,498
GLACIER	BROWNING ELEM	$0	$0	$0
GLACIER	BROWNING H S	$0	$0	$0
GLACIER	CUT BANK ELEM	$240,522	$0	$240,522
GLACIER	CUT BANK H S	$0	$0	$0
GLACIER	E GLACIER PARK ELEM	$0	$0	$0
GLACIER	SEVILLE ELEM	$5,032	$37,966	$42,998
GOLDEN VALLEY	LAVINA ELEM	$30,945	$8,567	$39,512
GOLDEN VALLEY	LAVINA H S	$27,434	$28,044	$55,478
GOLDEN VALLEY	RYEGATE ELEM	$15,305	$0	$15,305
GOLDEN VALLEY	RYEGATE H S	$58,472	$3,524	$61,995
GRANITE	DRUMMOND ELEM	$94,404	$0	$94,404
GRANITE	DRUMMOND H S	$121,944	$92,102	$214,046
GRANITE	GRANITE H S	$33,328	$37,916	$71,244
GRANITE	HALL ELEM	$14,927	$1,199	$16,127
GRANITE	PHILIPSBURG EL	$106,028	$18,989	$125,017
HILL	BLUE SKY ELEM	$0	$0	$0
HILL	BLUE SKY HIGH	$0	$0	$0
HILL	BOX ELDER ELEM	$0	$0	$0
HILL	BOX ELDER H S	$0	$0	$0
HILL	COTTONWOOD ELEM	$26,944	$0	$26,944
HILL	DAVEY ELEM	$7,908	$0	$7,908
HILL	GILDFORD COLONY ELEM	$468	$13,186	$13,653
HILL	HAVRE ELEM	$1,081,549	$69,895	$1,151,444
HILL	HAVRE H S	$420,874	$0	$420,874
HILL	K-G ELEM	$75,289	$0	$75,289
HILL	K-G HIGH SCHOOL	$0	$0	$0
HILL	ROCKY BOY ELEM	$0	$0	$0
JEFFERSON	BASIN ELEM	$0	$0	$0
JEFFERSON	BOULDER ELEM	$29,740	$21,202	$50,942
JEFFERSON	CARDWELL ELEM	$49,414	$0	$49,414
JEFFERSON	CLANCY ELEM	$282,173	$0	$282,173
JEFFERSON	JEFFERSON H S	$271,002	$0	$271,002
JEFFERSON	MONTANA CITY ELEM	$60,680	$100	$60,781
JEFFERSON	WHITEHALL ELEM	$159,699	$98,106	$257,805
JEFFERSON	WHITEHALL H S	$230,514	$23,886	$254,400
JUDITH BASIN	GEYSER ELEM	$36,255	$24,138	$60,393

COBB REQUEST - GUARANTEE BY CATEGORY
HB 28 - THIRD READING

COB195A.WK1
07/01/89
02:07 PM

EXPANSION OF ALL DISTRICTS TO 153%

COUNTY	DISTRICT	LOCAL COST OF EXPANSION 153%	STATE COST OF EXPANSION 153%	TOTAL COST OF EXPANSION 153%
JUDITH BASIN	GEYSER H S	$89,098	$54,218	$143,316
JUDITH BASIN	HOBSON ELEM	$25,711	$5,117	$30,828
JUDITH BASIN	HOBSON H S	$85,588	$38,269	$123,857
JUDITH BASIN	RAYNESFORD ELEM	$15,519	$7,832	$23,351
JUDITH BASIN	STANFORD ELEM	$38,955	$0	$38,955
JUDITH BASIN	STANFORD H S	$56,974	$7,103	$64,077
LAKE	ARLEE ELEM	$2,133	$6,583	$8,716
LAKE	ARLEE H S	$21,843	$190,835	$212,678
LAKE	CHARLO ELEM	$49,717	$123,515	$173,232
LAKE	CHARLO H S	$42,399	$99,460	$141,859
LAKE	ELMO ELEM	$0	$0	$0
LAKE	POLSON ELEM	$1,343,494	$0	$1,343,494
LAKE	POLSON H S	$380,940	$66,134	$447,073
LAKE	RONAN ELEM	$295,289	$581,911	$877,200
LAKE	RONAN H S	$108,795	$311,494	$420,289
LAKE	ST IGNATIUS ELEM	$51,689	$133,540	$190,229
LAKE	ST IGNATIUS H S	$24,154	$163,191	$187,345
LAKE	SWAN LAKE-SALMON ELEM	$0	$0	$0
LAKE	UPPER WEST SHORE ELEM	$32,132	$0	$32,132
LAKE	VALLEY VIEW ELEM	$437	$5,430	$5,867
LEWIS & CLARK	AUCHARD CRK ELEM	$5,026	$0	$5,026
LEWIS & CLARK	AUGUSTA ELEM	$8,882	$6,339	$15,220
LEWIS & CLARK	AUGUSTA H S	$90,743	$60,610	$151,353
LEWIS & CLARK	CRAIG ELEM	$1,853	$1,374	$3,227
LEWIS & CLARK	E HELENA ELEM	$536,957	$428,947	$965,904
LEWIS & CLARK	HELENA ELEM	$1,336,108	$586,103	$1,922,210
LEWIS & CLARK	HELENA H S	$688,928	$112,518	$801,446
LEWIS & CLARK	KESSLER ELEM	$139,623	$104,855	$244,478
LEWIS & CLARK	LINCOLN ELEM	$154,773	$130,430	$285,202
LEWIS & CLARK	LINCOLN HIGH SCHOOL	$75,976	$112,638	$188,614
LEWIS & CLARK	TRINITY ELEM	$34,932	$0	$34,932
LEWIS & CLARK	WOLF CREEK ELEM	$0	$0	$0
LIBERTY	CHESTER ELEM	$197,480	$0	$197,480
LIBERTY	CHESTER H S	$0	$0	$0
LIBERTY	J-I ELEM	$81,327	$0	$81,327
LIBERTY	J-I HIGH SCHOOL	$0	$0	$0
LIBERTY	LIBERTY ELEM SCHOOL	$805	$14,401	$15,205
LIBERTY	WHITLASH ELEM	$8,136	$0	$8,136
LINCOLN	EUREKA ELEM	$251,579	$256,547	$508,126
LINCOLN	FORTINE ELEM	$53,576	$82,728	$136,305
LINCOLN	LIBBY ELEM	$431,015	$112,006	$543,021
LINCOLN	LIBBY H S	$326,977	$43,486	$370,463
LINCOLN	LINCOLN CO H S	$78,276	$63,200	$141,476
LINCOLN	MCCORMICK ELEM	$7,821	$28,476	$36,296
LINCOLN	REXFORD ELEM	$0	$0	$0
LINCOLN	SYLVANITE ELEM	$8,773	$34,513	$43,286
LINCOLN	TREGO ELEM	$27,785	$105,801	$133,586
LINCOLN	TROY ELEM	$318,083	$0	$318,083
LINCOLN	TROY H S	$119,009	$0	$119,009
LINCOLN	YAAK ELEM	$18,007	$25,875	$43,882
MADISON	ALDER ELEM	$21,698	$10,061	$31,759
MADISON	ENNIS ELEM	$4,619	$0	$4,619
MADISON	ENNIS H S	$113,275	$10,136	$123,411
MADISON	HARRISON ELEM	$47,961	$30,793	$78,754
MADISON	HARRISON H S	$57,809	$95,450	$153,259
MADISON	SHERIDAN ELEM	$162,741	$134,782	$297,523
MADISON	SHERIDAN H S	$83,863	$93,139	$177,002
MADISON	TWIN BRIDGES ELEM	$49,633	$0	$49,633
MADISON	TWIN BRIDGES H S	$57,959	$51,587	$109,546
MCCONE	BROCKWAY ELEM	$20,842	$0	$20,842

OCBB REQUEST - GUARANTEE BY CATEGORY
HB 28 - THIRD READING

OCB195A.WK1
07/01/89
02:07 PM

EXPANSION OF ALL DISTRICTS TO 153%

COUNTY	DISTRICT	LOCAL COST OF EXPANSION 153%	STATE COST OF EXPANSION 153%	TOTAL COST OF EXPANSION 153%
MCCONE	CIRCLE ELEM	$86,225	$48,606	$134,831
MCCONE	CIRCLE H S	$47,932	$14,631	$62,563
MCCONE	PRAIRIE ELK ELEM	$0	$0	$0
MCCONE	SOUTHVIEW ELEM	$0	$0	$0
MCCONE	VIDA ELEM	$19,705	$0	$19,705
MEAGHER	LENNEP ELEM	$9,806	$5,280	$15,085
MEAGHER	RINGLING ELEM	$3,520	$0	$3,520
MEAGHER	WHT SULPHUR SPGS ELEM	$76,675	$0	$76,675
MEAGHER	WHT SULPHUR SPGS HS	$44,271	$0	$44,271
MINERAL	ALBERTON ELEM	$42,620	$33,067	$75,687
MINERAL	ALBERTON H S	$57,303	$100,467	$157,770
MINERAL	SALTESE ELEM	$0	$0	$0
MINERAL	ST REGIS ELEM	$84,532	$3,749	$88,280
MINERAL	ST REGIS H S	$104,374	$25,307	$129,681
MINERAL	SUPERIOR ELEM	$43,215	$18,853	$62,068
MINERAL	SUPERIOR H S	$50,784	$65,456	$116,240
MISSOULA	BONNER ELEM	$199,898	$5,445	$205,344
MISSOULA	CLINTON ELEM	$117,641	$205,344	$322,984
MISSOULA	DESMET SCHOOL	$39,856	$9,777	$49,633
MISSOULA	FRENCHTOWN ELEM	$280,822	$0	$280,822
MISSOULA	FRENCHTOWN H S	$0	$0	$0
MISSOULA	HELLGATE ELEM	$491,282	$54,194	$545,476
MISSOULA	LOLO ELEM	$132,757	$198,183	$330,939
MISSOULA	MISSOULA ELEM	$2,113,688	$577,920	$2,691,608
MISSOULA	MISSOULA H S	$882,222	$0	$882,222
MISSOULA	POTOMAC ELEM	$21,231	$39,955	$61,186
MISSOULA	SEELEY LAKE ELEM	$1,507	$797	$2,304
MISSOULA	SUNSET ELEM	$0	$0	$0
MISSOULA	SWAN VALLEY ELEM	$33,968	$61,494	$95,461
MISSOULA	TARGET RANGE ELEM	$381,598	$110,956	$492,554
MISSOULA	WOODMAN ELEM	$15,715	$24,466	$40,182
MUSSELSHELL	MELSTONE ELEM	$69,862	$0	$69,862
MUSSELSHELL	MELSTONE H S	$67,420	$0	$67,420
MUSSELSHELL	MUSSELSHELL ELEM	$0	$0	$0
MUSSELSHELL	ROUNDUP ELEM	$435,088	$0	$435,088
MUSSELSHELL	ROUNDUP H S	$236,191	$0	$236,191
PARK	ARROWHEAD ELEM	$52,074	$56,593	$108,668
PARK	CLYDE PARK ELEM	$40,778	$57,603	$98,381
PARK	CLYDE PARK H S	$60,443	$138,925	$199,369
PARK	COOKE CITY ELEM	$0	$0	$0
PARK	GARDINER ELEM	$69,986	$43,085	$113,071
PARK	GARDINER H S	$0	$0	$0
PARK	LIVINGSTON ELEM	$235,277	$47,066	$282,343
PARK	PARK H S	$94,710	$75,118	$169,828
PARK	PINE CREEK ELEM	$15,264	$18,187	$33,451
PARK	RICHLAND ELEM	$2,150	$8,781	$10,932
PARK	SPRINGDALE ELEM	$2,993	$13,773	$16,766
PARK	WILSALL ELEM	$53,200	$47,210	$100,410
PARK	WILSALL H S	$51,329	$54,370	$105,699
PETROLEUM	WINNETT ELEM	$72,312	$0	$72,312
PETROLEUM	WINNETT H S	$76,301	$4,037	$80,338
PHILLIPS	DODSON ELEM	$25,937	$33,013	$58,950
PHILLIPS	DODSON H S	$46,245	$0	$46,245
PHILLIPS	LANOUSKY ELEM	$14,970	$0	$14,970
PHILLIPS	MALTA ELEM	$461,583	$0	$461,583
PHILLIPS	MALTA H S	$77,816	$5,068	$82,885
PHILLIPS	SACO ELEM	$0	$0	$0
PHILLIPS	SACO H S	$0	$0	$0
PHILLIPS	SECOND CRK ELEM	$2,976	$9,894	$12,870
PHILLIPS	SUN PRAIRIE ELEM	$2,999	$11,297	$14,295

COBB REQUEST - GUARANTEE BY CATEGORY
HB 28 - THIRD READING

COB195A.WK1
07/01/89
02:07 PM

EXPANSION OF ALL DISTRICTS TO 153%

COUNTY	DISTRICT	LOCAL COST OF EXPANSION 153%	STATE COST OF EXPANSION 153%	TOTAL COST OF EXPANSION 153%
PHILLIPS	WHITEWATER ELEM	$0	$0	$0
PHILLIPS	WHITEWATER H S	$0	$0	$0
PONDERA	BRADY ELEM	$8,928	$0	$8,928
PONDERA	BRADY H S	$7,087	$115	$7,202
PONDERA	CONRAD ELEM	$297,780	$0	$297,780
PONDERA	CONRAD H S	$129,004	$0	$129,004
PONDERA	DUPUYER ELEM	$11,036	$9,108	$20,145
PONDERA	HEART BUTTE ELEM	$0	$0	$0
PONDERA	MIAMI ELEM	$16,126	$18,590	$34,717
PONDERA	VALIER ELEM	$166,967	$31,205	$198,171
PONDERA	VALIER H S	$75,518	$46,752	$122,270
POWDER RIVER	BEAR CREEK ELEM	$0	$0	$0
POWDER RIVER	BELLE CREEK EL	$0	$0	$0
POWDER RIVER	BIDDLE ELEM	$23,042	$2,534	$25,577
POWDER RIVER	BILLUP ELEM	$1,418	$10,845	$12,262
POWDER RIVER	BROADUS ELEM	$435	$142	$577
POWDER RIVER	HORKAN CRK ELEM	$1,028	$19,462	$20,490
POWDER RIVER	POWDER RVR CO DIST HS	$0	$0	$0
POWDER RIVER	POWDERVILLE EL	$2,017	$14,937	$16,954
POWDER RIVER	SO STACEY ELEM	$3,494	$13,163	$16,657
POWELL	AVON ELEM	$27,328	$7,585	$34,913
POWELL	DEER LODGE ELEM	$119,872	$53,337	$173,209
POWELL	ELLISTON ELEM	$11,369	$15,620	$26,989
POWELL	GARRISON ELEM	$0	$0	$0
POWELL	GOLD CREEK ELEM	$34,363	$0	$34,363
POWELL	HELMVILLE ELEM	$16,940	$6,043	$22,983
POWELL	OVANDO ELEM	$10,450	$11,356	$21,806
POWELL	POWELL CO H S	$140,664	$55,194	$195,858
PRAIRIE	FALLON ELEM	$28,799	$740	$29,539
PRAIRIE	TERRY ELEM	$176,292	$10,285	$186,576
PRAIRIE	TERRY H S	$91,661	$100,772	$192,433
RAVALLI	CORVALLIS ELEM	$299,747	$273,832	$573,580
RAVALLI	CORVALLIS H S	$157,497	$302,545	$460,042
RAVALLI	DARBY ELEM	$270,527	$59,164	$329,691
RAVALLI	DARBY H S	$148,423	$159,529	$307,952
RAVALLI	FLORENCE-CARLTON ELEM	$274,317	$331,304	$605,621
RAVALLI	FLORENCE-CARLTON HS	$50,927	$146,836	$197,764
RAVALLI	HAMILTON ELEM	$615,104	$158,378	$773,483
RAVALLI	HAMILTON H S	$239,788	$393,529	$633,317
RAVALLI	LONE ROCK ELEM	$76,973	$120,925	$197,897
RAVALLI	STEVENSVILLE EL	$401,300	$394,099	$795,399
RAVALLI	STEVENSVILLE HS	$160,515	$350,089	$510,604
RAVALLI	VICTOR ELEM	$107,275	$61,221	$168,496
RAVALLI	VICTOR H S	$71,041	$116,975	$188,016
RICHLAND	BRORSON ELEM	$0	$0	$0
RICHLAND	FAIRVIEW ELEM	$146,292	$0	$146,292
RICHLAND	FAIRVIEW H S	$141,967	$0	$141,967
RICHLAND	LAMBERT ELEM	$0	$0	$0
RICHLAND	LAMBERT H S	$3,425	$30	$3,455
RICHLAND	RAU ELEM	$86,295	$0	$86,295
RICHLAND	SAVAGE ELEM	$79,937	$0	$79,937
RICHLAND	SAVAGE H S	$63,085	$19,635	$82,720
RICHLAND	SIDNEY ELEM	$929,050	$0	$929,050
RICHLAND	SIDNEY H S	$408,411	$0	$408,411
RICHLAND	THREE BUTTES EL	$0	$0	$0
ROOSEVELT	BAINVILLE ELEM	$0	$0	$0
ROOSEVELT	BAINVILLE H S	$46,005	$0	$46,005
ROOSEVELT	BROCKTON ELEM	$0	$0	$0
ROOSEVELT	BROCKTON H S	$0	$0	$0
ROOSEVELT	CULBERTSON ELEM	$22,954	$0	$22,954

Exhibit # 19
7/8/89 HB 28

COBB REQUEST - GUARANTEE BY CATEGORY
HB 28 - THIRD READING

COB195A.WK1
07/01/89
02:07 PM

EXPANSION OF ALL DISTRICTS TO 153%

COUNTY	DISTRICT	LOCAL COST OF EXPANSION 153%	STATE COST OF EXPANSION 153%	TOTAL COST OF EXPANSION 153%
ROOSEVELT	CULBERTSON H S	$72,079	$0	$72,079
ROOSEVELT	FROID ELEM	$0	$0	$0
ROOSEVELT	FROID H S	$9,712	$3,916	$13,628
ROOSEVELT	FRONTIER ELEM	$116,464	$0	$116,464
ROOSEVELT	POPLAR ELEM	$0	$0	$0
ROOSEVELT	POPLAR H S	$0	$0	$0
ROOSEVELT	WOLF POINT ELEM	$214,576	$133,484	$348,060
ROOSEVELT	WOLF POINT H S	$151,227	$94,737	$245,964
ROSEBUD	ASHLAND ELEM	$0	$0	$0
ROSEBUD	BIRNEY ELEM	$13	$183	$195
ROSEBUD	COLSTRIP ELEM	$0	$0	$0
ROSEBUD	COLSTRIP H S	$0	$0	$0
ROSEBUD	FORSYTH ELEM	$228,811	$14,012	$242,824
ROSEBUD	FORSYTH H S	$145,284	$0	$145,284
ROSEBUD	INGOMAR ELEM	$0	$0	$0
ROSEBUD	LAME DEER ELEM	$0	$0	$0
ROSEBUD	ROCK SPRING ELEM	$0	$0	$0
ROSEBUD	ROSEBUD ELEM	$34,768	$31,788	$66,556
ROSEBUD	ROSEBUD H S	$54,606	$11,921	$66,527
SANDERS	CAMAS PRAIRIE ELEM	$2,406	$13,459	$15,865
SANDERS	DIXON ELEM	$6,064	$14,235	$20,299
SANDERS	HOT SPRINGS ELEM	$61,407	$82,795	$144,202
SANDERS	HOT SPRINGS H S	$66,175	$149,488	$215,663
SANDERS	NOXON ELEM	$62,896	$0	$62,896
SANDERS	NOXON H S	$121,089	$0	$121,089
SANDERS	PARADISE ELEM	$22,411	$37,959	$60,369
SANDERS	PLAINS ELEM	$121,630	$127,887	$249,518
SANDERS	PLAINS H S	$82,482	$218,130	$300,613
SANDERS	THOMPSON FALLS ELEM	$165,727	$0	$165,727
SANDERS	THOMPSON FALLS H S	$247,740	$89,225	$336,966
SANDERS	TROUT CRK ELEM	$11,164	$0	$11,164
SHERIDAN	HIAWATHA ELEM	$0	$0	$0
SHERIDAN	MEDICINE LK EL	$62,246	$0	$62,246
SHERIDAN	MEDICINE LK H S	$0	$0	$0
SHERIDAN	OUTLOOK ELEM	$0	$0	$0
SHERIDAN	OUTLOOK H S	$0	$0	$0
SHERIDAN	PLENTYWOOD ELEM	$325,317	$0	$325,317
SHERIDAN	PLENTYWOOD H S	$18,196	$4,295	$22,491
SHERIDAN	WESTBY ELEM	$0	$0	$0
SHERIDAN	WESTBY H S	$0	$0	$0
SILVER BOW	BUTTE ELEM	$307,722	$188,845	$496,567
SILVER BOW	BUTTE H S	$33,263	$6,333	$39,597
SILVER BOW	DIVIDE ELEM	$13,186	$10,234	$23,420
SILVER BOW	MELROSE ELEM	$2,822	$10,448	$13,270
SILVER BOW	RAMSAY ELEM	$51,433	$0	$51,433
STILLWATER	ABSAROKEE ELEM	$160,848	$29,393	$190,241
STILLWATER	ABSAROKEE H S	$140,322	$64,030	$204,353
STILLWATER	COLUMBUS ELEM	$246,024	$51,567	$297,591
STILLWATER	COLUMBUS H S	$92,382	$151,549	$243,932
STILLWATER	FISHTAIL ELEM	$112,135	$0	$112,135
STILLWATER	MOLT ELEM	$33,495	$0	$33,495
STILLWATER	NYE ELEM	$39,989	$0	$39,989
STILLWATER	PARK CITY ELEM	$122,407	$191,673	$314,081
STILLWATER	PARK CITY H S	$50,817	$220,133	$270,950
STILLWATER	RAPELJE ELEM	$20,958	$0	$20,958
STILLWATER	RAPELJE H S	$28,803	$0	$28,803
STILLWATER	REEDPOINT ELEM	$0	$0	$0
STILLWATER	REEDPOINT H S	$22,355	$46,777	$69,132
SWEET GRASS	BIG TIMBER ELEM	$262,800	$76,268	$339,068
SWEET GRASS	BRIDGE ELEM	$0	$0	$0

COBB REQUEST - GUARANTEE BY CATEGORY
HB 28 - THIRD READING

CC8195A.WK1
07/01/89
02:07 PM

EXPANSION OF ALL DISTRICTS TO 153%

COUNTY	DISTRICT	LOCAL COST OF EXPANSION 153%	STATE COST OF EXPANSION 153%	TOTAL COST OF EXPANSION 153%
SWEET GRASS	GREYCLIFF ELEM	$3,413	$17,735	$21,149
SWEET GRASS	MCLEOD ELEM	$10,981	$15,577	$26,558
SWEET GRASS	MELVILLE ELEM	$31,844	$0	$31,844
SWEET GRASS	SWEET GRASS CO HS	$90,041	$101,308	$191,349
TETON	BYNUM ELEM	$15,309	$20,744	$36,052
TETON	CHOTEAU ELEM	$180,745	$32,172	$212,917
TETON	CHOTEAU H S	$80,533	$45,468	$126,001
TETON	DUTTON ELEM	$24,391	$0	$24,391
TETON	DUTTON H S	$82,961	$0	$82,961
TETON	FAIRFIELD ELEM	$105,114	$161,147	$266,261
TETON	FAIRFIELD H S	$60,037	$186,674	$246,711
TETON	GOLDEN RIDGE ELEM	$11,799	$20,308	$32,107
TETON	GREENFIELD ELEM	$25,988	$67,015	$93,003
TETON	PENDROY ELEM	$1,799	$1,723	$3,522
TETON	POWER ELEM	$13,549	$20,568	$34,117
TETON	POWER H S	$38,951	$34,010	$72,961
TOOLE	GALATA ELEM	$0	$0	$0
TOOLE	KEVIN ELEM	$0	$0	$0
TOOLE	NICKOL ELEM	$0	$0	$0
TOOLE	SHELBY ELEM	$161,081	$12,662	$173,743
TOOLE	SHELBY H S	$0	$0	$0
TOOLE	SUNBURST ELEM	$68,695	$0	$68,695
TOOLE	SUNBURST H S	$0	$0	$0
TREASURE	HYSHAM ELEM	$86,792	$0	$86,792
TREASURE	HYSHAM H S	$63,766	$1,081	$64,847
VALLEY	FRAZER ELEM	$0	$0	$0
VALLEY	FRAZER H S	$0	$0	$0
VALLEY	FT PECK ELEM	$0	$0	$0
VALLEY	GLASGOW ELEM	$59,043	($0)	$59,043
VALLEY	GLASGOW H S	$0	$0	$0
VALLEY	HINSDALE ELEM	$40,632	$0	$40,632
VALLEY	HINSDALE H S	$62,925	$0	$62,925
VALLEY	LUSTRE ELEM	$542	$0	$542
VALLEY	NASHUA ELEM	$30,522	$9,040	$39,562
VALLEY	NASHUA H S	$36,289	$49,822	$86,112
VALLEY	OPHEIM ELEM	$33,868	$0	$33,868
VALLEY	OPHEIM H S	$0	$0	$0
WHEATLAND	HARLOWTON ELEM	$97,705	$90,449	$188,153
WHEATLAND	HARLOWTON H S	$68,177	$19,701	$87,878
WHEATLAND	JUDITH GAP ELEM	$42,441	$53,779	$96,220
WHEATLAND	JUDITH GAP H S	$35,784	$51,652	$87,435
WHEATLAND	SHAWMUT ELEM	$1,782	$10,441	$12,222
WHEATLAND	TWO DOT ELEM	$0	$0	$0
WIBAUX	WIBAUX ELEM	$121,170	$0	$121,170
WIBAUX	WIBAUX H S	$116,386	$0	$116,386
YELLOWSTONE	BILLINGS ELEM	$2,355,788	$183,697	$2,539,485
YELLOWSTONE	BILLINGS H S	$3,288,233	$0	$3,288,233
YELLOWSTONE	BLUE CREEK ELEM	$130,667	$37,905	$168,573
YELLOWSTONE	BROADVIEW ELEM	$60,440	$0	$60,440
YELLOWSTONE	BROADVIEW H S	$110,599	$0	$110,599
YELLOWSTONE	CANYON CRK ELEM	$94,335	$104,485	$198,820
YELLOWSTONE	CUSTER ELEM	$1,297	$0	$1,297
YELLOWSTONE	CUSTER H S	$62,110	$12,104	$74,214
YELLOWSTONE	ELDER GROVE ELEM	$128,819	$146,117	$274,937
YELLOWSTONE	ELYSIAN ELEM	$27,919	$0	$27,919
YELLOWSTONE	HUNTLEY PROJ ELEM	$335,736	$4,794	$340,530
YELLOWSTONE	HUNTLEY PROJ HS	$118,074	$146,281	$264,355
YELLOWSTONE	INDEPENDENT ELEM	$141,262	$138,020	$279,282
YELLOWSTONE	LAUREL ELEM	$1,060,298	$125,739	$1,186,037
YELLOWSTONE	LAUREL H S	$280,126	$214,378	$494,503

Exhibit # 19
7/8/89 HB 28

COBB REQUEST - GUARANTEE BY CATEGORY
HB 28 - THIRD READING

COB195A.WK1
07/01/89
02:07 PM

EXPANSION OF ALL DISTRICTS TO 153%

COUNTY	DISTRICT	LOCAL COST OF EXPANSION 153%	STATE COST OF EXPANSION 153%	TOTAL COST OF EXPANSION 153%
YELLOWSTONE	LOCKWOOD ELEM	$605,052	$114,462	$719,513
YELLOWSTONE	MORIN ELEM	$17,433	$0	$17,433
YELLOWSTONE	PIONEER ELEM	$22,631	$56,987	$79,618
YELLOWSTONE	SHEPHERD ELEM	$360,473	$212,673	$573,147
YELLOWSTONE	SHEPHERD H S	$146,675	$181,464	$328,139
YELLOWSTONE	YLSTN EDUCATION CENTER	$0	$0	$0
TOTALS		$63,318,607	$26,931,430	$90,250,037

32

a. stay wealth, small districts have more revenue
b. more schedules than necessary
c. beg mercy/mistrust of hiring

embargo, taxable value

SENATE EDUCATION
EXHIBIT NO 20
DATE 7/8/89
BILL NO. HB28

ROOM FOR SCHOOL DISTRICT BUDGET EXPANSION
FROM '88 ACTUAL WITHIN 153% GUARANTEE LEVEL

HB28-3RD.WK1
07/01/89
12:07 PM

COUNTY	DISTRICT	LOCAL COST OF EXPANSION 153%	STATE COST OF EXPANSION 153%	TOTAL COST OF EXPANSION 153%
BEAVERHEAD	BEAVERHEAD CO HS	$157,700	$53,540	$211,240
BEAVERHEAD	DILLON ELEM	$427,731	$391,376	$819,107
BEAVERHEAD	GRANT ELEM	$32,098	$0	$32,098
BEAVERHEAD	JACKSON ELEM	$26,686	$0	$26,686
BEAVERHEAD	LIMA ELEM	$91,273	$0	$91,273
BEAVERHEAD	LIMA H S	$137,354	$8,246	$145,600
BEAVERHEAD	POLARIS ELEM	$0	$0	$0
BEAVERHEAD	REICHLE ELEM	$34,427	$0	$34,427
BEAVERHEAD	WISDOM ELEM	$9,464	$0	$9,464
BEAVERHEAD	WISE RIVER ELEM	$27,538	$0	$27,538
BIG HORN	BIG BEND ELEM	$15,168	$0	$15,168
BIG HORN	COMMUNITY ELEM	$23,442	$0	$23,442
BIG HORN	HARDIN ELEM	$0	$0	$0
BIG HORN	HARDIN H S	$0	$0	$0
BIG HORN	LODGE GRASS ELEM	$0	$0	$0
BIG HORN	LODGE GRASS H S	$0	$0	$0
BIG HORN	PLENTY COUPS HS	$0	$0	$0
BIG HORN	PRYOR ELEM	$0	$0	$0
BIG HORN	SQUIRREL CRK ELEM	$862	$0	$862
BIG HORN	WYOLA ELEM	$0	$0	$0
BLAINE	BEAR PAW ELEM	$54,815	$0	$54,815
BLAINE	CHINOOK ELEM	$151,854	$0	$151,854
BLAINE	CHINOOK H S	$132,052	$0	$132,052
BLAINE	CLEVELAND ELEM	$34,612	$0	$34,612
BLAINE	COW ISLAND TRAIL ELEM	$17,437	$0	$17,437
BLAINE	HARLEM ELEM	$0	$0	$0
BLAINE	HARLEM H S	$0	$0	$0
BLAINE	HAYS-LODGE POLE ELEM	$0	$0	$0
BLAINE	HAYS-LODGE POLE H S	$0	$0	$0
BLAINE	LLOYD ELEM	$18,009	$0	$18,009
BLAINE	N HARLEM COLONY ELEM	$2,068	$1,620	$3,688
BLAINE	TURNER ELEM	$39,436	$0	$39,436
BLAINE	TURNER H S	$15,504	$0	$15,504
BLAINE	ZURICH ELEM	$107,403	$0	$107,403
BROADWATER	BROADWATER CO HS	$334,377	$0	$334,377
BROADWATER	CROW CREEK EL	$0	$0	$0
BROADWATER	TOSTON ELEM	$0	$0	$0
BROADWATER	TOWNSEND ELEM	$632,363	$0	$632,363
CARBON	BELFRY ELEM	$0	$0	$0
CARBON	BELFRY H S	$39,221	$0	$39,221
CARBON	BOYD ELEM	$31,808	$0	$31,808
CARBON	BRIDGER ELEM	$33,283	$0	$33,283
CARBON	BRIDGER H S	$6,715	$0	$6,715
CARBON	EDGAR ELEM	$2,436	$0	$2,436
CARBON	FROMBERG ELEM	$73,719	$82,731	$156,450
CARBON	FROMBERG H S	$85,205	$60,048	$145,253
CARBON	JACKSON ELEM	$24,289	$14,893	$39,183
CARBON	JOLIET ELEM	$115,023	$187,083	$302,106
CARBON	JOLIET H S	$67,173	$32,405	$99,577
CARBON	LUTHER ELEM	$43,787	$0	$43,787
CARBON	RED LODGE ELEM	$224,617	$101,081	$325,699
CARBON	RED LODGE H S	$93,950	$1,889	$95,839
CARBON	ROBERTS ELEM	$66,734	$34,878	$101,612
CARBON	ROBERTS H S	$91,604	$103,603	$195,207
CARTER	ALBION ELEM	$14,593	$0	$14,593
CARTER	ALZADA ELEM	$16,293	$0	$16,293
CARTER	CARTER CO H S	$74,673	$0	$74,673
CARTER	EKALAKA ELEM	$0	$0	$0
CARTER	HAMMOND-BOX ELDER EL	$34,255	$0	$34,255
CARTER	JOHNSTON ELEM	$16,966	$0	$16,966

Exhibit # 20
7/8/89 HB 28

ROOM FOR SCHOOL DISTRICT BUDGET EXPANSION
FROM '88 ACTUAL WITHIN 153% GUARANTEE LEVEL

HB28-3RD.WK1
07/01/89
12:07 PM

COUNTY	DISTRICT	LOCAL COST OF EXPANSION 153%	STATE COST OF EXPANSION 153%	TOTAL COST OF EXPANSION 153%
CARTER	PINE HILL-PLAINVW EL	$38,479	$0	$38,479
CARTER	RIDGE ELEM	$15,213	$0	$15,213
CASCADE	BELT ELEM	$147,951	$0	$147,951
CASCADE	BELT H S	$38,191	$14,187	$52,378
CASCADE	CASCADE ELEM	$126,276	$18,096	$144,372
CASCADE	CASCADE H S	$94,805	$56,968	$151,773
CASCADE	CENTERVILLE EL	$94,442	$167,564	$262,006
CASCADE	CENTERVILLE H S	$69,318	$122,254	$191,573
CASCADE	DEEP CREEK ELEM	$27,250	$0	$27,250
CASCADE	GREAT FALLS EL	$2,218,537	$2,386,115	$4,604,652
CASCADE	GREAT FALLS H S	$817,282	$844,899	$1,662,181
CASCADE	SIMMS H S	$58,526	$78,276	$136,803
CASCADE	SUN RIVER VALLEY ELM	$106,877	$143,171	$250,048
CASCADE	ULM ELEM	$46,013	$82,869	$128,882
CASCADE	VAUGHN ELEM	$77,667	$117,324	$194,991
CHOUTEAU	BENTON LAKE EL	$1,177	$0	$1,177
CHOUTEAU	BIG SANDY ELEM	$92,568	$0	$92,568
CHOUTEAU	BIG SANDY H S	$4,452	$0	$4,452
CHOUTEAU	CARTER ELEM	$0	$0	$0
CHOUTEAU	FT BENTON ELEM	$0	$0	$0
CHOUTEAU	FT BENTON H S	$0	$0	$0
CHOUTEAU	GERALDINE ELEM	$0	$0	$0
CHOUTEAU	GERALDINE H S	$28,409	$0	$28,409
CHOUTEAU	HIGHWOOD ELEM	$0	$0	$0
CHOUTEAU	HIGHWOOD H S	$28,957	$0	$28,957
CHOUTEAU	KNEES ELEM	$6,182	$0	$6,182
CHOUTEAU	LOMA ELEM	$0	$0	$0
CHOUTEAU	WARRICK ELEM	$12,512	$0	$12,512
CUSTER	COTTONWOOD EL	$30,413	$2,236	$32,649
CUSTER	CUSTER CO H S	$220,344	$239,873	$460,217
CUSTER	GARLAND ELEM	$17,081	$1,851	$18,932
CUSTER	HKT-BASIN SPR CRK EL	$34,040	$0	$34,040
CUSTER	KINSEY ELEM	$52,218	$18,406	$70,624
CUSTER	KIRCHER ELEM	$76,717	$0	$76,717
CUSTER	MILES CITY ELEM	$236,112	$398,434	$634,546
CUSTER	MOON CREEK EL	$14,631	$0	$14,631
CUSTER	S H-FOSTER CRK ELEM	$15,000	$0	$15,000
CUSTER	S Y ELEM	$17,735	$0	$17,735
CUSTER	TRAIL CREEK EL	$15,324	($0)	$15,324
CUSTER	TWIN BUTTES EL	$14,068	$0	$14,068
CUSTER	WHITNEY CRK EL	$16,001	$0	$16,001
DANIELS	FLAXVILLE ELEM	$19,352	$0	$19,352
DANIELS	FLAXVILLE H S	$55,563	$0	$55,563
DANIELS	PEERLESS ELEM	$934	$0	$934
DANIELS	PEERLESS H S	$88,185	$0	$88,185
DANIELS	SCOBEY ELEM	$94,947	$14,347	$109,293
DANIELS	SCOBEY H S	$0	$0	$0
DAWSON	BLOOMFIELD ELEM	$32,181	$0	$32,181
DAWSON	DAWSON CO H S	$0	$0	$0
DAWSON	DEER CREEK ELEM	$10,667	$0	$10,667
DAWSON	GLENDIVE ELEM	$490,859	$295,145	$786,004
DAWSON	LINDSAY ELEM	$36,871	$0	$36,871
DAWSON	RICHEY ELEM	$0	$0	$0
DAWSON	RICHEY H S	$20,535	$0	$20,535
DAWSON	UPPER CRACKERBOX/AMO	$13,328	$0	$13,328
DEER LODGE	ANACONDA ELEM	$315,657	$468,464	$784,121
DEER LODGE	ANACONDA H S	$142,314	$275,050	$417,364
FALLON	BAKER ELEM	$0	$0	$0
FALLON	BAKER H S	$0	$0	$0
FALLON	FERTILE PRAIRIE EL	$0	$0	$0

****

ROOM FOR SCHOOL DISTRICT BUDGET EXPANSION
FROM '88 ACTUAL WITHIN 153% GUARANTEE LEVEL

****

HB28-3RD.WK1
07/01/89
12:07 PM

COUNTY	DISTRICT	LOCAL COST OF EXPANSION 153%	STATE COST OF EXPANSION 153%	TOTAL COST OF EXPANSION 153%
FALLON	PLEVNA ELEM	$0	$0	$0
FALLON	PLEVNA H S	$1,553	$0	$1,553
FERGUS	AYERS ELEM	$13,926	$0	$13,926
FERGUS	BROOKS ELEM	$1,255	$0	$1,255
FERGUS	COTTONWOOD ELEM	$14,216	$3,301	$17,516
FERGUS	DEERFIELD ELEM	$17,336	$11,399	$28,735
FERGUS	DENTON ELEM	$106,503	$0	$106,503
FERGUS	DENTON H S	$69,043	$0	$69,043
FERGUS	FERGUS H S	$317,449	$334,091	$651,541
FERGUS	GRASS RANGE EL	$86,450	$13,514	$99,964
FERGUS	GRASS RANGE H S	$55,787	$0	$55,787
FERGUS	HILGER ELEM	$0	$0	$0
FERGUS	KING COLONY EL	$15,921	$0	$15,921
FERGUS	LEWISTOWN ELEM	$213,154	$297,102	$510,256
FERGUS	MAIDEN ELEM	$9,601	$0	$9,601
FERGUS	MOORE ELEM	$52,195	$0	$52,195
FERGUS	MOORE H S	$71,638	$0	$71,638
FERGUS	ROY ELEM	$15,013	$0	$15,013
FERGUS	ROY H S	$32,707	$0	$32,707
FERGUS	SPRING CRK COLONY EL	$16,127	$0	$16,127
FERGUS	WINIFRED ELEM	$119,511	$0	$119,511
FERGUS	WINIFRED H S	$18,929	$0	$18,929
FLATHEAD	BATAVIA ELEM	$41,605	$65,349	$106,954
FLATHEAD	BIGFORK ELEM	$238,704	$66,335	$305,039
FLATHEAD	BIGFORK H S	$174,844	$52,213	$227,057
FLATHEAD	BOORMAN ELEM	$18,562	$48,098	$66,660
FLATHEAD	CAYUSE PRAIRIE ELEM	$95,003	$221,631	$316,634
FLATHEAD	COLUMBIA FALLS ELEM	$719,702	$352,601	$1,072,303
FLATHEAD	COLUMBIA FALLS H S	$335,996	$168,200	$504,197
FLATHEAD	CRESTON ELEM	$44,199	$6,284	$50,483
FLATHEAD	DEER PARK ELEM	$36,062	$94,957	$131,019
FLATHEAD	EVERGREEN ELEM	$235,220	$528,962	$764,182
FLATHEAD	FAIR-MONT-EGAN ELEM	$77,430	$77,103	$154,533
FLATHEAD	FLATHEAD H S	$764,538	$765,754	$1,530,292
FLATHEAD	HELENA FLATS EL	$65,694	$180,259	$245,953
FLATHEAD	KALISPELL ELEM	$880,476	$666,566	$1,547,042
FLATHEAD	KILA ELEM	$31,793	$5,621	$37,414
FLATHEAD	MARION ELEM	$104,764	$14,743	$119,507
FLATHEAD	MOUNTAIN BROOK ELEM	$0	$0	$0
FLATHEAD	OLNEY-BISSELL ELEM	$53,567	$8,971	$62,538
FLATHEAD	PLEASANT VALLEY ELEM	$19,086	$0	$19,086
FLATHEAD	SOMERS ELEM	$413,289	$0	$413,289
FLATHEAD	SWAN RIVER EL	$94,930	$70,831	$165,761
FLATHEAD	WEST GLACIER ELEM	$35,751	$0	$35,751
FLATHEAD	WEST VALLEY EL	$121,175	$181,831	$303,006
FLATHEAD	WHITEFISH ELEM	$645,792	$300,953	$946,746
FLATHEAD	WHITEFISH H S	$277,183	$172,655	$449,838
GALLATIN	AMSTERDAM ELEM	$109,832	$0	$109,832
GALLATIN	ANDERSON ELEM	$70,304	$74,901	$145,205
GALLATIN	BELGRADE ELEM	$477,164	$609,839	$1,087,003
GALLATIN	BELGRADE H S	$199,036	$185,009	$384,045
GALLATIN	BOZEMAN ELEM	$935,363	$431,986	$1,367,349
GALLATIN	BOZEMAN H S	$469,666	$157,538	$627,203
GALLATIN	COTTONWOOD EL	$12,366	$8,108	$20,474
GALLATIN	GALLATIN GTWY ELEM	$76,637	$40,964	$117,602
GALLATIN	LA MOTTE ELEM	$55,787	$46,125	$101,911
GALLATIN	LOGAN ELEM	$0	$0	$0
GALLATIN	MALMBORG ELEM	$12,992	$0	$12,992
GALLATIN	MANHATTAN ELEM	$126,760	$247,641	$374,401
GALLATIN	MANHATTAN H S	$105,972	$64,598	$170,570

ROOM FOR SCHOOL DISTRICT BUDGET EXPANSION
FROM '88 ACTUAL WITHIN 153% GUARANTEE LEVEL

HB28-380.WK1
07/01/89
12:07 PM

COUNTY	DISTRICT	LOCAL COST OF EXPANSION 153%	STATE COST OF EXPANSION 153%	TOTAL COST OF EXPANSION 153%
GALLATIN	MONFORTON EL	$71,201	$78,944	$150,145
GALLATIN	OPHIR ELEM	$0	$0	$0
GALLATIN	PASS CREEK ELEM	$18,783	$0	$18,783
GALLATIN	SPRINGHILL EL	$13,396	$0	$13,396
GALLATIN	THREE FORKS EL	$174,679	$0	$174,679
GALLATIN	THREE FORKS H S	$152,580	$10,491	$163,071
GALLATIN	W YELLOWSTONE ELEM	$0	$0	$0
GALLATIN	W YELLOWSTONE H S	$53,352	$0	$53,352
GALLATIN	WILLOW CREEK EL	$0	$0	$0
GALLATIN	WILLOW CREEK HS	$58,678	$8,286	$66,964
GARFIELD	BENZIEN ELEM	$16,573	$0	$16,573
GARFIELD	BIG DRY CREEK ELEM	$17,615	$0	$17,615
GARFIELD	BLACKFOOT ELEM	$8,587	$0	$8,587
GARFIELD	CAT CREEK ELEM	$18,639	$0	$18,639
GARFIELD	CONAGEN ELEM	$43,896	$0	$43,896
GARFIELD	FLAT CREEK ELEM	$14,472	$0	$14,472
GARFIELD	GARFIELD CO H S	$120,978	$0	$120,978
GARFIELD	JORDAN ELEM	$103,499	$78,232	$181,731
GARFIELD	KESTER ELEM	$18,652	$0	$18,652
GARFIELD	PINE GROVE ELEM	$11,640	$3,891	$15,532
GARFIELD	ROSS ELEM	$11,460	$25	$11,485
GARFIELD	SAND SPRINGS EL	$17,261	$0	$17,261
GARFIELD	SUTHRLND-COULEE ELEM	$28,639	$0	$28,639
GARFIELD	VAN NORMAN ELEM	$5,498	$0	$5,498
GLACIER	BROWNING ELEM	$0	$0	$0
GLACIER	BROWNING H S	$0	$0	$0
GLACIER	CUT BANK ELEM	$240,522	$0	$240,522
GLACIER	CUT BANK H S	$0	$0	$0
GLACIER	E GLACIER PARK ELEM	$0	$0	$0
GLACIER	SEVILLE ELEM	$11,375	$31,623	$42,998
GOLDEN VALLEY	LAVINA ELEM	$39,512	$0	$39,512
GOLDEN VALLEY	LAVINA H S	$55,478	$0	$55,478
GOLDEN VALLEY	RYEGATE ELEM	$15,305	$0	$15,305
GOLDEN VALLEY	RYEGATE H S	$61,995	$0	$61,995
GRANITE	DRUMMOND ELEM	$94,404	$0	$94,404
GRANITE	DRUMMOND H S	$202,995	$11,051	$214,046
GRANITE	GRANITE H S	$55,480	$15,764	$71,244
GRANITE	HALL ELEM	$16,127	$0	$16,127
GRANITE	PHILIPSBURG EL	$113,656	$11,360	$125,017
HILL	BLUE SKY ELEM	$0	$0	$0
HILL	BLUE SKY HIGH	$0	$0	$0
HILL	BOX ELDER ELEM	$0	$0	$0
HILL	BOX ELDER H S	$0	$0	$0
HILL	COTTONWOOD ELEM	$26,944	$0	$26,944
HILL	DAVEY ELEM	$7,908	$0	$7,908
HILL	GILDFORD COLONY ELEM	$7,130	$6,524	$13,653
HILL	HAVRE ELEM	$826,973	$324,471	$1,151,444
HILL	HAVRE H S	$382,253	$38,621	$420,874
HILL	K-G ELEM	$75,289	$0	$75,289
HILL	K-G HIGH SCHOOL	$0	$0	$0
HILL	ROCKY BOY ELEM	$0	$0	$0
JEFFERSON	BASIN ELEM	$0	$0	$0
JEFFERSON	BOULDER ELEM	$31,879	$19,063	$50,942
JEFFERSON	CARDWELL ELEM	$49,414	$0	$49,414
JEFFERSON	CLANCY ELEM	$232,644	$49,529	$282,173
JEFFERSON	JEFFERSON H S	$271,002	$0	$271,002
JEFFERSON	MONTANA CITY ELEM	$60,781	$0	$60,781
JEFFERSON	WHITEHALL ELEM	$122,109	$135,696	$257,805
JEFFERSON	WHITEHALL H S	$232,866	$21,535	$254,400
JUDITH BASIN	GEYSER ELEM	$60,393	$0	$60,393

****
ROOM FOR SCHOOL DISTRICT BUDGET EXPANSION
FROM '88 ACTUAL WITHIN 153% GUARANTEE LEVEL
****

HB28-3RD.WK1
07/01/89
12:07 PM

COUNTY	DISTRICT	LOCAL COST OF EXPANSION 153%	STATE COST OF EXPANSION 153%	TOTAL COST OF EXPANSION 153%
JUDITH BASIN	GEYSER H S	$143,316	$0	$143,316
JUDITH BASIN	HOBSON ELEM	$30,828	$0	$30,828
JUDITH BASIN	HOBSON H S	$123,857	($0)	$123,857
JUDITH BASIN	RAYNESFORD ELEM	$23,351	$0	$23,351
JUDITH BASIN	STANFORD ELEM	$38,955	$0	$38,955
JUDITH BASIN	STANFORD H S	$64,077	$0	$64,077
LAKE	ARLEE ELEM	$1,631	$7,085	$8,716
LAKE	ARLEE H S	$37,688	$174,989	$212,678
LAKE	CHARLO ELEM	$53,294	$119,938	$173,232
LAKE	CHARLO H S	$70,580	$71,279	$141,859
LAKE	ELMO ELEM	$0	$0	$0
LAKE	POLSON ELEM	$1,133,590	$209,903	$1,343,494
LAKE	POLSON H S	$447,073	($0)	$447,073
LAKE	RONAN ELEM	$225,784	$651,416	$877,200
LAKE	RONAN H S	$131,691	$288,598	$420,289
LAKE	ST IGNATIUS ELEM	$39,522	$150,707	$190,229
LAKE	ST IGNATIUS H S	$41,675	$145,670	$187,345
LAKE	SWAN LAKE-SALMON ELEM	$0	$0	$0
LAKE	UPPER WEST SHORE ELEM	$32,132	$0	$32,132
LAKE	VALLEY VIEW ELEM	$5,867	$0	$5,867
LEWIS & CLARK	AUCHARD CRK ELEM	$2,693	$2,333	$5,026
LEWIS & CLARK	AUGUSTA ELEM	$15,220	$0	$15,220
LEWIS & CLARK	AUGUSTA H S	$151,057	$296	$151,353
LEWIS & CLARK	CRAIG ELEM	$3,227	$0	$3,227
LEWIS & CLARK	E HELENA ELEM	$410,567	$555,336	$965,904
LEWIS & CLARK	HELENA ELEM	$1,021,614	$900,597	$1,922,210
LEWIS & CLARK	HELENA H S	$418,606	$382,840	$801,446
LEWIS & CLARK	KESSLER ELEM	$149,669	$94,810	$244,478
LEWIS & CLARK	LINCOLN ELEM	$165,908	$119,294	$285,202
LEWIS & CLARK	LINCOLN HIGH SCHOOL	$126,474	$62,140	$188,614
LEWIS & CLARK	TRINITY ELEM	$34,932	$0	$34,932
LEWIS & CLARK	WOLF CREEK ELEM	$0	$0	$0
LIBERTY	CHESTER ELEM	$197,480	$0	$197,480
LIBERTY	CHESTER H S	$0	$0	$0
LIBERTY	J-I ELEM	$81,327	$0	$81,327
LIBERTY	J-I HIGH SCHOOL	$0	$0	$0
LIBERTY	LIBERTY ELEM SCHOOL	$12,265	$2,940	$15,205
LIBERTY	WHITLASH ELEM	$8,136	$0	$8,136
LINCOLN	EUREKA ELEM	$192,362	$315,764	$508,126
LINCOLN	FORTINE ELEM	$107,298	$29,007	$136,305
LINCOLN	LIBBY ELEM	$329,563	$213,458	$543,021
LINCOLN	LIBBY H S	$198,677	$171,786	$370,463
LINCOLN	LINCOLN CO H S	$79,075	$62,401	$141,476
LINCOLN	MCCORMICK ELEM	$17,680	$18,617	$36,296
LINCOLN	REXFORD ELEM	$0	$0	$0
LINCOLN	SYLVANITE ELEM	$19,832	$23,454	$43,286
LINCOLN	TREGO ELEM	$55,646	$77,940	$133,586
LINCOLN	TROY ELEM	$303,204	$14,879	$318,083
LINCOLN	TROY H S	$119,009	$0	$119,009
LINCOLN	YAAK ELEM	$40,706	$3,175	$43,882
MADISON	ALDER ELEM	$31,759	$0	$31,759
MADISON	ENNIS ELEM	$4,619	$0	$4,619
MADISON	ENNIS H S	$123,411	$0	$123,411
MADISON	HARRISON ELEM	$78,754	$0	$78,754
MADISON	HARRISON H S	$123,190	$30,070	$153,259
MADISON	SHERIDAN ELEM	$174,450	$123,073	$297,523
MADISON	SHERIDAN H S	$139,604	$37,398	$177,002
MADISON	TWIN BRIDGES ELEM	$49,633	$0	$49,633
MADISON	TWIN BRIDGES H S	$96,482	$13,064	$109,546
MCCONE	BROCKWAY ELEM	$20,842	$0	$20,842

Exhibit # 20
7/8/89 HB 28

****

ROOM FOR SCHOOL DISTRICT BUDGET EXPANSION
FROM '88 ACTUAL WITHIN 153% GUARANTEE LEVEL

****

HB28-3RD.WK1
07/01/89
12:07 PM

COUNTY	DISTRICT	LOCAL COST OF EXPANSION 153%	STATE COST OF EXPANSION 153%	TOTAL COST OF EXPANSION 153%
MCCONE	CIRCLE ELEM	$92,429	$42,402	$134,831
MCCONE	CIRCLE H S	$62,563	$0	$62,563
MCCONE	PRAIRIE ELK ELEM	$0	$0	$0
MCCONE	SOUTHVIEW ELEM	$0	$0	$0
MCCONE	VIDA ELEM	$19,705	$0	$19,705
MEAGHER	LENNEP ELEM	$15,085	$0	$15,085
MEAGHER	RINGLING ELEM	$3,520	$0	$3,520
MEAGHER	WHT SULPHUR SPGS ELEM	$76,675	$0	$76,675
MEAGHER	WHT SULPHUR SPGS HS	$44,271	$0	$44,271
MINERAL	ALBERTON ELEM	$45,686	$30,000	$75,687
MINERAL	ALBERTON H S	$95,390	$62,380	$157,770
MINERAL	SALTESE ELEM	$0	$0	$0
MINERAL	ST REGIS ELEM	$88,280	$0	$88,280
MINERAL	ST REGIS H S	$129,681	$0	$129,681
MINERAL	SUPERIOR ELEM	$46,324	$15,744	$62,068
MINERAL	SUPERIOR H S	$87,624	$28,616	$116,240
MISSOULA	BONNER ELEM	$152,846	$52,497	$205,344
MISSOULA	CLINTON ELEM	$126,105	$196,880	$322,984
MISSOULA	DESMET SCHOOL	$49,633	$0	$49,633
MISSOULA	FRENCHTOWN ELEM	$280,822	$0	$280,822
MISSOULA	FRENCHTOWN H S	$0	$0	$0
MISSOULA	HELLGATE ELEM	$375,644	$169,832	$545,476
MISSOULA	LOLO ELEM	$101,508	$229,431	$330,939
MISSOULA	MISSOULA ELEM	$1,616,166	$1,075,442	$2,691,608
MISSOULA	MISSOULA H S	$540,170	$342,052	$882,222
MISSOULA	POTOMAC ELEM	$22,758	$38,427	$61,186
MISSOULA	SEELEY LAKE ELEM	$1,615	$689	$2,304
MISSOULA	SUNSET ELEM	$0	$0	$0
MISSOULA	SWAN VALLEY ELEM	$68,027	$27,434	$95,461
MISSOULA	TARGET RANGE ELEM	$291,777	$200,777	$492,554
MISSOULA	WOODMAN ELEM	$31,474	$8,708	$40,182
MUSSELSHELL	MELSTONE ELEM	$69,862	$0	$69,862
MUSSELSHELL	MELSTONE H S	$67,420	$0	$67,420
MUSSELSHELL	MUSSELSHELL ELEM	$0	$0	$0
MUSSELSHELL	ROUNDUP ELEM	$333,088	$102,000	$435,088
MUSSELSHELL	ROUNDUP H S	$236,191	$0	$236,191
PARK	ARROWHEAD ELEM	$104,290	$4,378	$108,668
PARK	CLYDE PARK ELEM	$81,667	$16,714	$98,381
PARK	CLYDE PARK H S	$100,618	$98,751	$199,369
PARK	COOKE CITY ELEM	$0	$0	$0
PARK	GARDINER ELEM	$75,021	$38,050	$113,071
PARK	GARDINER H S	$0	$0	$0
PARK	LIVINGSTON ELEM	$179,897	$102,446	$282,343
PARK	PARK H S	$114,642	$55,186	$169,828
PARK	PINE CREEK ELEM	$33,451	$0	$33,451
PARK	RICHLAND ELEM	$10,932	$0	$10,932
PARK	SPRINGDALE ELEM	$16,766	$0	$16,766
PARK	WILSALL ELEM	$100,410	$0	$100,410
PARK	WILSALL H S	$105,699	$0	$105,699
PETROLEUM	WINNETT ELEM	$72,312	$0	$72,312
PETROLEUM	WINNETT H S	$80,338	$0	$80,338
PHILLIPS	DODSON ELEM	$51,945	$7,005	$58,950
PHILLIPS	DODSON H S	$46,245	$0	$46,245
PHILLIPS	LANDUSKY ELEM	$14,970	$0	$14,970
PHILLIPS	MALTA ELEM	$423,009	$38,574	$461,583
PHILLIPS	MALTA H S	$78,610	$4,274	$82,885
PHILLIPS	SACO ELEM	$0	$0	$0
PHILLIPS	SACO H S	$0	$0	$0
PHILLIPS	SECOND CRK ELEM	$12,870	$0	$12,870
PHILLIPS	SUN PRAIRIE ELEM	$14,295	$0	$14,295

****
ROOM FOR SCHOOL DISTRICT BUDGET EXPANSION
FROM '88 ACTUAL WITHIN 153% GUARANTEE LEVEL
****

N823-3R0.WK1
07/01/89
12:07 PM

COUNTY	DISTRICT	LOCAL COST OF EXPANSION '88%	STATE COST OF EXPANSION 153%	TOTAL COST OF EXPANSION 153%
PHILLIPS	WHITEWATER ELEM	$0	$0	$0
PHILLIPS	WHITEWATER H S	$0	$0	$0
PONDERA	BRADY ELEM	$8,928	$0	$8,928
PONDERA	BRADY H S	$7,202	$0	$7,202
PONDERA	CONRAD ELEM	$297,780	$0	$297,780
PONDERA	CONRAD H S	$129,004	$0	$129,004
PONDERA	DUPUYER ELEM	$20,145	$0	$20,145
PONDERA	HEART BUTTE ELEM	$0	$0	$0
PONDERA	MIAMI ELEM	$34,717	$0	$34,717
PONDERA	VALIER ELEM	$178,979	$19,192	$198,171
PONDERA	VALIER H S	$122,270	($0)	$122,270
POWDER RIVER	BEAR CREEK ELEM	$0	$0	$0
POWDER RIVER	BELLE CREEK EL	$0	$0	$0
POWDER RIVER	BIDDLE ELEM	$25,577	$0	$25,577
POWDER RIVER	BILLUP ELEM	$12,262	$0	$12,262
POWDER RIVER	BROADUS ELEM	$466	$111	$577
POWDER RIVER	HORKAN CRK ELEM	$15,665	$4,825	$20,490
POWDER RIVER	POWDER RVR CO DIST HS	$0	$0	$0
POWDER RIVER	POWDERVILLE EL	$16,954	$0	$16,954
POWDER RIVER	SO STACEY ELEM	$16,657	$0	$16,657
POWELL	AVON ELEM	$34,913	$0	$34,913
POWELL	DEER LODGE ELEM	$91,657	$81,553	$173,209
POWELL	ELLISTON ELEM	$25,701	$1,288	$26,989
POWELL	GARRISON ELEM	$0	$0	$0
POWELL	GOLD CREEK ELEM	$34,363	$0	$34,363
POWELL	HELMVILLE ELEM	$22,983	$0	$22,983
POWELL	OVANDO ELEM	$21,806	$0	$21,806
POWELL	POWELL CO H S	$170,268	$25,590	$195,858
PRAIRIE	FALLON ELEM	$29,539	$0	$29,539
PRAIRIE	TERRY ELEM	$186,576	$0	$186,576
PRAIRIE	TERRY H S	$158,154	$34,279	$192,433
RAVALLI	CORVALLIS ELEM	$229,193	$344,387	$573,580
RAVALLI	CORVALLIS H S	$159,104	$300,938	$460,042
RAVALLI	DARBY ELEM	$206,850	$122,841	$329,691
RAVALLI	DARBY H S	$149,937	$158,015	$307,952
RAVALLI	FLORENCE-CARLTON ELEM	$209,748	$395,873	$605,621
RAVALLI	FLORENCE-CARLTON HS	$87,871	$109,893	$197,764
RAVALLI	HAMILTON ELEM	$470,321	$303,162	$773,483
RAVALLI	HAMILTON H S	$290,252	$343,065	$633,317
RAVALLI	LONE ROCK ELEM	$82,510	$115,387	$197,897
RAVALLI	STEVENSVILLE EL	$306,842	$488,557	$795,399
RAVALLI	STEVENSVILLE HS	$194,296	$316,307	$510,604
RAVALLI	VICTOR ELEM	$114,993	$53,503	$168,496
RAVALLI	VICTOR H S	$118,260	$69,756	$188,016
RICHLAND	BRORSON ELEM	$0	$0	$0
RICHLAND	FAIRVIEW ELEM	$146,292	$0	$146,292
RICHLAND	FAIRVIEW H S	$141,967	$0	$141,967
RICHLAND	LAMBERT ELEM	$0	$0	$0
RICHLAND	LAMBERT H S	$3,455	$0	$3,455
RICHLAND	RAU ELEM	$86,295	$0	$86,295
RICHLAND	SAVAGE ELEM	$79,937	$0	$79,937
RICHLAND	SAVAGE H S	$82,720	$0	$82,720
RICHLAND	SIDNEY ELEM	$929,050	$0	$929,050
RICHLAND	SIDNEY H S	$408,411	$0	$408,411
RICHLAND	THREE BUTTES EL	$0	$0	$0
ROOSEVELT	BAINVILLE ELEM	$0	$0	$0
ROOSEVELT	BAINVILLE H S	$46,005	$0	$46,005
ROOSEVELT	BROCKTON ELEM	$0	$0	$0
ROOSEVELT	BROCKTON H S	$0	$0	$0
ROOSEVELT	CULBERTSON ELEM	$22,954	$0	$22,954

Exhibit # 20
7/8/89 HB 28

****

ROOM FOR SCHOOL DISTRICT BUDGET EXPANSION
FROM '88 ACTUAL WITHIN 153% GUARANTEE LEVEL

****

HB28-3RD.WK1
07/01/89
12:07 PM

COUNTY	DISTRICT	LOCAL COST OF EXPANSION 153%	STATE COST OF EXPANSION 153%	TOTAL COST OF EXPANSION 153%
ROOSEVELT	CULBERTSON H S	$72,079	$0	$72,079
ROOSEVELT	FROID ELEM	$0	$0	$0
ROOSEVELT	FROID H S	$13,628	$0	$13,628
ROOSEVELT	FRONTIER ELEM	$116,464	$0	$116,464
ROOSEVELT	POPLAR ELEM	$0	$0	$0
ROOSEVELT	POPLAR H S	$0	$0	$0
ROOSEVELT	WOLF POINT ELEM	$164,069	$183,991	$348,060
ROOSEVELT	WOLF POINT H S	$183,054	$62,910	$245,964
ROSEBUD	ASHLAND ELEM	$0	$0	$0
ROSEBUD	BIRNEY ELEM	$195	$0	$195
ROSEBUD	COLSTRIP ELEM	$0	$0	$0
ROSEBUD	COLSTRIP H S	$0	$0	$0
ROSEBUD	FORSYTH ELEM	$174,954	$67,870	$242,824
ROSEBUD	FORSYTH H S	$145,284	$0	$145,284
ROSEBUD	INGOMAR ELEM	$0	$0	$0
ROSEBUD	LAME DEER ELEM	$0	$0	$0
ROSEBUD	ROCK SPRING ELEM	$0	$0	$0
ROSEBUD	ROSEBUD ELEM	$66,556	$0	$66,556
ROSEBUD	ROSEBUD H S	$66,527	$0	$66,527
SANDERS	CAMAS PRAIRIE ELEM	$15,865	$0	$15,865
SANDERS	DIXON ELEM	$12,144	$8,155	$20,299
SANDERS	HOT SPRINGS ELEM	$65,825	$78,377	$144,202
SANDERS	HOT SPRINGS H S	$110,159	$105,504	$215,663
SANDERS	NOXON ELEM	$62,896	$0	$62,896
SANDERS	NOXON H S	$121,089	$0	$121,089
SANDERS	PARADISE ELEM	$44,882	$15,487	$60,369
SANDERS	PLAINS ELEM	$130,381	$119,137	$249,518
SANDERS	PLAINS H S	$142,317	$158,296	$300,613
SANDERS	THOMPSON FALLS ELEM	$158,823	$6,904	$165,727
SANDERS	THOMPSON FALLS H S	$250,268	$86,698	$336,966
SANDERS	TROUT CRK ELEM	$11,164	$0	$11,164
SHERIDAN	HIAWATHA ELEM	$0	$0	$0
SHERIDAN	MEDICINE LK EL	$62,246	$0	$62,246
SHERIDAN	MEDICINE LK H S	$0	$0	$0
SHERIDAN	OUTLOOK ELEM	$0	$0	$0
SHERIDAN	OUTLOOK H S	$0	$0	$0
SHERIDAN	PLENTYWOOD ELEM	$325,317	$0	$325,317
SHERIDAN	PLENTYWOOD H S	$22,491	$0	$22,491
SHERIDAN	WESTBY ELEM	$0	$0	$0
SHERIDAN	WESTBY H S	$0	$0	$0
SILVER BOW	BUTTE ELEM	$235,290	$261,277	$496,567
SILVER BOW	BUTTE H S	$20,211	$19,385	$39,597
SILVER BOW	DIVIDE ELEM	$23,420	$0	$23,420
SILVER BOW	MELROSE ELEM	$6,378	$6,891	$13,270
SILVER BOW	RAMSAY ELEM	$51,433	$0	$51,433
STILLWATER	ABSAROKEE ELEM	$172,420	$17,821	$190,241
STILLWATER	ABSAROKEE H S	$204,353	$0	$204,353
STILLWATER	COLUMBUS ELEM	$188,115	$109,476	$297,591
STILLWATER	COLUMBUS H S	$159,398	$84,533	$243,932
STILLWATER	FISHTAIL ELEM	$112,135	$0	$112,135
STILLWATER	MOLT ELEM	$33,495	$0	$33,495
STILLWATER	NYE ELEM	$39,989	$0	$39,989
STILLWATER	PARK CITY ELEM	$131,214	$182,867	$314,081
STILLWATER	PARK CITY H S	$87,680	$183,270	$270,950
STILLWATER	RAPELJE ELEM	$20,958	$0	$20,958
STILLWATER	RAPELJE H S	$28,803	$0	$28,803
STILLWATER	REEDPOINT ELEM	$0	$0	$0
STILLWATER	REEDPOINT H S	$69,132	$0	$69,132
SWEET GRASS	BIG TIMBER ELEM	$200,942	$138,126	$339,068
SWEET GRASS	BRIDGE ELEM	$0	$0	$0

ROOM FOR SCHOOL DISTRICT BUDGET EXPANSION
FROM '88 ACTUAL WITHIN 153% GUARANTEE LEVEL

HB28-3RD.WK1
07/01/89
12:07 PM

COUNTY	DISTRICT	LOCAL COST OF EXPANSION 153%	STATE COST OF EXPANSION 153%	TOTAL COST OF EXPANSION 153%
SWEET GRASS	GREYCLIFF ELEM	$21,149	$0	$21,149
SWEET GRASS	MCLEOD ELEM	$26,558	$0	$26,558
SWEET GRASS	MELVILLE ELEM	$31,844	$0	$31,844
SWEET GRASS	SWEET GRASS CO HS	$155,358	$35,991	$191,349
TETON	BYNUM ELEM	$34,607	$1,445	$36,052
TETON	CHOTEAU ELEM	$193,749	$19,168	$212,917
TETON	CHOTEAU H S	$126,001	($0)	$126,001
TETON	DUTTON ELEM	$24,391	$0	$24,391
TETON	DUTTON H S	$82,961	$0	$82,961
TETON	FAIRFIELD ELEM	$112,677	$153,584	$266,261
TETON	FAIRFIELD H S	$103,589	$143,122	$246,711
TETON	GOLDEN RIDGE ELEM	$26,673	$5,434	$32,107
TETON	GREENFIELD ELEM	$52,047	$40,956	$93,003
TETON	PENDROY ELEM	$3,522	$0	$3,522
TETON	POWER ELEM	$27,135	$6,983	$34,117
TETON	POWER H S	$64,840	$8,121	$72,961
TOOLE	GALATA ELEM	$0	$0	$0
TOOLE	KEVIN ELEM	$0	$0	$0
TOOLE	NICKOL ELEM	$0	$0	$0
TOOLE	SHELBY ELEM	$123,165	$50,577	$173,743
TOOLE	SHELBY H S	$0	$0	$0
TOOLE	SUNBURST ELEM	$68,695	$0	$68,695
TOOLE	SUNBURST H S	$0	$0	$0
TREASURE	HYSHAM ELEM	$86,792	$0	$86,792
TREASURE	HYSHAM H S	$64,847	$0	$64,847
VALLEY	FRAZER ELEM	$0	$0	$0
VALLEY	FRAZER H S	$0	$0	$0
VALLEY	FT PECK ELEM	$0	$0	$0
VALLEY	GLASGOW ELEM	$48,853	$10,190	$59,043
VALLEY	GLASGOW H S	$0	$0	$0
VALLEY	HINSDALE ELEM	$40,632	$0	$40,632
VALLEY	HINSDALE H S	$62,925	$0	$62,925
VALLEY	LUSTRE ELEM	$542	$0	$542
VALLEY	NASHUA ELEM	$32,718	$6,844	$39,562
VALLEY	NASHUA H S	$60,409	$25,702	$86,112
VALLEY	OPHEIM ELEM	$33,868	$0	$33,868
VALLEY	OPHEIM H S	$0	$0	$0
WHEATLAND	HARLOWTON ELEM	$104,734	$83,419	$188,153
WHEATLAND	HARLOWTON H S	$87,878	$0	$87,878
WHEATLAND	JUDITH GAP ELEM	$84,997	$11,223	$96,220
WHEATLAND	JUDITH GAP H S	$76,254	$11,181	$87,435
WHEATLAND	SHAWMUT ELEM	$12,222	$0	$12,222
WHEATLAND	TWO DOT ELEM	$0	$0	$0
WIBAUX	WIBAUX ELEM	$121,170	$0	$121,170
WIBAUX	WIBAUX H S	$116,386	$0	$116,386
YELLOWSTONE	BILLINGS ELEM	$1,801,280	$738,204	$2,539,485
YELLOWSTONE	BILLINGS H S	$2,474,799	$813,434	$3,288,233
YELLOWSTONE	BLUE CREEK ELEM	$140,068	$28,504	$168,573
YELLOWSTONE	BROADVIEW ELEM	$60,440	$0	$60,440
YELLOWSTONE	BROADVIEW H S	$110,599	$0	$110,599
YELLOWSTONE	CANYON CRK ELEM	$101,122	$97,698	$198,820
YELLOWSTONE	CUSTER ELEM	$1,297	$0	$1,297
YELLOWSTONE	CUSTER H S	$74,214	$0	$74,214
YELLOWSTONE	ELDER GROVE ELEM	$138,087	$136,850	$274,937
YELLOWSTONE	ELYSIAN ELEM	$27,919	$0	$27,919
YELLOWSTONE	HUNTLEY PROJ ELEM	$256,710	$83,820	$340,530
YELLOWSTONE	HUNTLEY PROJ HS	$203,727	$60,628	$264,355
YELLOWSTONE	INDEPENDENT ELEM	$151,426	$127,856	$279,282
YELLOWSTONE	LAUREL ELEM	$810,724	$375,313	$1,186,037
YELLOWSTONE	LAUREL H S	$339,080	$155,424	$494,503

Exhibit # 20
7/8/89 HB 28

****

ROOM FOR SCHOOL DISTRICT BUDGET EXPANSION
FROM '88 ACTUAL WITHIN 153% GUARANTEE LEVEL

****

HB28-3RD.WK1
07/01/89
12:07 PM

COUNTY	DISTRICT	LOCAL COST OF EXPANSION 153%	STATE COST OF EXPANSION 153%	TOTAL COST OF EXPANSION 153%
YELLOWSTONE	LOCKWOOD ELEM	$462,634	$256,879	$719,513
YELLOWSTONE	MORIN ELEM	$17,433	$0	$17,433
YELLOWSTONE	PIONEER ELEM	$45,324	$34,294	$79,618
YELLOWSTONE	SHEPHERD ELEM	$275,625	$297,522	$573,147
YELLOWSTONE	SHEPHERD H S	$148,171	$179,968	$328,139
YELLOWSTONE	YLSTN EDUCATION CENTER	$0	$0	$0
TOTALS		$58,761,195	$31,488,842	$90,250,037

EXHIBIT NO. 21
DATE 7/8/89
BILL NO. HB28

Prepared by the Office of the Legislative Fiscal Analyst 08-Jul-89
Senate Education Committee Amendments to House Bill 28 (7/7/89)

Current Law Revenue *	
State Equalization	$159.194
County Equalization	88.501
District Permissive	18.289
Total Revenue	$265.984
Cost of Proposal	
Foundation	$350.058
Guaranteed Tax Base	37.530
Transportation Schedules	6.253
Special Education	33.862
Conversion to GAAP	0.354
Telecommunications	0.500
Interim Legislative Study	0.020
180 Day Limit	(1.820)
Total Cost	$426.757
Revenue	
Special Education (HB 100)	$33.862
Transportation (HB 100)	6.253
Lottery Revenue	4.550
Eliminate Permissive	(18.289)
New Statewide Mills	103.211
Flat Rate Tax for Oil/Gas/Coal	(22.280)
County Miscellaneous	7.650
Coal Tax Diversion from Ed Trust	3.562
Education Trust Principal **	2.790
Education Trust Interest Loss **	(2.735)
Income Tax Surcharge to Schools	34.245
Individual Income Tax Allocation at 33.6%	5.153
Total Revenue	$157.972
Net Cost of Proposal	$268.785
Additional General Fund Required	$2.801
General Fund Cost of Tax Reallocations	5.153
GENERAL FUND IMPACT	$7.954

* Includes LFA revised estimates for individual income tax and corporate license tax (6/14/89) and adjustments to reflect legislation passed during the regular session.

** Assumes the passage of House Bill 6 (Schye)

Personal Income Tax	
Surtax Rate	10%
Years applied - beginning year	1990
- ending year	continues
Allocation to schools - FY90	31.80%
- FY91	33.60%
Statewide Mills	100
Corporation Tax	
Allocation to schools	25.00%
One time revenues	
Personal income Tax	$6.879
Schedule Increases	
Elementary	17.6%
Elementary (Category 8)	28.2%
High School	26.1%

SENATE EDUCATION
EXHIBIT NO. 22
DATE 7/5/89
BILL NO. HB 25
Farrell

A SUMMARY OF

SCHOOL FUNDING EQUALIZATION PROPOSALS:

SENATE BILL 203, SUBSTITUTE BILL

and

EDUCATION COMMUNITY CONSENSUS POINTS

Prepared for the

House Select Committee on Education
House Education and Cultural Resources Committee
Senate Education and Cultural Resources Committee

by

Andrea Merrill, Staff Researcher, Legislative Council
Dave Cogley, Staff Attorney, Legislative Council
Madalyn Quinlan, Associate Fiscal Analyst,
Office of Legislative Fiscal Analyst

February 6, 1989

Revised February 27, 1989

Revised March 27, 1989

GLOSSARY OF ABBREVIATIONS USED IN CHART

ANB -- average number belonging

Bldg./debt -- district debt service, building fund, building reserve

CPI -- Consumer Price Index

Elem. -- elementary schools

FP -- Foundation Program

FY -- school fiscal year (i.e., FY 91 = school fiscal year beginning July 1, 1990)

GAAP -- Generally accepted accounting principles

GF -- school district general fund for operation and maintenance

H.S. -- high schools

M -- Million

PERS - Public Employees' Retirement System

SS -- Social Security

Spec. ed. -- special education

Transp. -- transportation

TRS -- Teachers' Retirement System

UI -- unemployment insurance

$ -- revenue

Ex. #22
7/8/89

	CURRENT	EDUCATION COMMUNITY CONSENSUS POINTS	SB 203, NATHE SUBSTITUTE BILL, 3RD READING
1.	11 budgeted, 15+ nonbudgeted funds for all school costs; reserves for some	State should fully fund GF, insurance, tuition at FY 88 expenditure level. Eliminate tuition fund	Add 2 budgeted fun to GF: retirement, insurance. Transfe each reserve to GF Effective FY 91.
2.	Mandatory county retirement levy for TRS, PERS, SS, UI; using lottery for equalization; (25-mill ave.)	Separate fund. Equalized funding source but fully fund for each district on dollar-for-dollar basis	Eliminate levy. Retirement in GF. 100% of 1988 costs added to FP schedu base. Spec. ed. retirement as allowable cost
3.	Allowable district levy for comprehensive insurance; (5-mill ave.)	Eliminate levy. Part of FP & GF	Eliminate levy. Insurance in GF. 9 of 1988 costs in F schedule base
4.	Separate tuition account; tuition approval agree-ments for nonresident students	No tuition charges; students counted in school attended. Attendance agree-ments with receiving district	No change from current law
5.	FP schedule funding not based on actual costs of operating schools. % increases by legislature (1% since FY 86)	FP funded at 100% of 1988 GF expenditures plus any schedule increases for FY 90. Adjust annually for inflation. Include PL 874 in expenditure base	FP schedules for FY 91 based on: 90% of 1988 districts' GF, minus spec. ed. & G PL 874; 100% of 198 retirement, minus spec. ed retirement 90% of 1988 compre-hensive insurance, minus PL 874
6.	Mandatory 45-mill levy, collected at county (28 mills elem., 17 mills h.s.)	Collect all mandatory mills so PL 874 not jeopardized	Collect 34 elem. mills & 21 h.s. mills at county; collect 45 mills as state levy. Effective FY 91

	CURRENT	EDUCATION COMMUNITY CONSENSUS POINTS	SB 203, NATHE SUBSTITUTE BILL 3RD READING
7.	Permissive levies for elem. (6 mills) & h.s. (4 mills)	Eliminate permissive levy	Eliminate permi levy. Effective 91.
8.	No statutory expenditure limitations (except for I-105)	Any voted levy cap is calculated on schedule amount plus retirement, spec. ed. Districts with FY 88 spending above cap are frozen until spending within cap. Spending up to cap exempt from I-105	Maximum GF budg limited to 130% FP (schedule am plus spec. ed); tricts with FY8 retirement, & ir ance spending o 130% of FY 91 F frozen; PL 874 $ excluded from ca Exempt from I-10
9.	State revenue sources earmarked for FP	No change from current law	45-mill state le and lottery. Effective FY 91
10.	County equalization revenues received from federal forest funds, Taylor Grazing, motor vehicle, misc.	No change from current law	No change from current law
11.	PL 874 not counted as resource for equalization	No change. OPI study for '91 session. Study weighted ANB for Native American students	PL 874 excluded f cap until equalization allo under federal law
12.	General fund reserve limit of 35%; no penalty for exceeding limit	20% limit on GF reserve if equal monthly FP payments available	Reserve limited t 35% if no state a 30% if aid 25% or less of FP; 20% i aid over 25%
13.	FP structure & schedules based on school size	No change in structure of schedules. No increase for some categories unless funded in addition to FY 88 base	No change in structure of schedules, except increase for elem. over 300 ANB. Schedules increase by 42.5% for elem. 52.5% for h.s.

Ex. #2
7/8/91

	CURRENT	EDUCATION COMMUNITY CONSENSUS POINTS	SB 203, NATHE SUBSTITUTE BILL, 3RD READING
14.	Minimum 180-day school year with no maximum; no limit on days creates disequity in FP payments	Funding based on 180 PI days & 7 PIR days	Funding for only 1 PI days, plus 7 PI
15.	Payments based on average number belonging	No change from current law	No change from current law
16.	Building/debt service not equalized	Funds not combined or equalized until study	Interim study of needs & methods of equalization
17.	Transportation program separate	No change; study for '91	State funds 100% of transp. schedules. Over-schedule transp. expenditure capped at 1988 cost unless OPI approval Interim study; $11.568M in bill, $6.2M in HB 100
18.	Special ed. part of GF and FP; actual costs not fully funded; separate accounting and OPI oversight	State fully fund allowable costs starting in FY 90	State funds allowable costs for FY 90 & 91, plus retirement costs fo FY 91 ($4.3M in bill)
19.	Adult ed. is local choice; funded by: appropriation, tuition, 1-2 mills	No change from current law	No change from current law
20.	Current state equalization aid payment schedule is 5 times per year	12 equal monthly FP payments	20% state equalization aid in July, then minimum of 7% monthly

	CURRENT	EDUCATION COMMUNITY CONSENSUS POINTS	SB 203, NATHE SUBSTITUTE BIL 3RD READING
21.	Additional components or issues	Consolidation not to be included as equalization issue. FP schedules should be adjusted annually to allow for inflation, using CPI or other rational basis	Legislative oversight comm for studies & implementation ($20,000); OPI rules for dist. GAAP accountin reporting—tra: funds in bill. State aid for counties' uncollected ta: School levies e from I-105.
22.	Phase in	Effective after FY 90. Increase FY 90 schedules by CPI & fully fund spec. ed. in FY 90.	New plan effect for FY 91. Stud effective on pa & approval. OPI rules prior to

M5024 9083AMHA

EAS
7/8/89
HB 28

JUNE 22, 1989

A SUMMARY OF

SCHOOL FUNDING EQUALIZATION PROPOSALS:

JUNE 19, 1989 - SPECIAL SESSION

Prepared for the

House Education and Cultural Resources Committee
Senate Education and Cultural Resources Committee

by

Andrea Merrill, Staff Researcher, Legislative Council
Dave Cogley, Staff Attorney, Legislative Council

Revised June 20, 1989

(BILL NUMBERS ADDED JUNE 22, 1989)

Ex. #23
7/8/99
HB 28

GLOSSARY OF ABBREVIATIONS USED IN CHART

ANB -- average number belonging

Bldg./debt -- district debt service. building fund. building reserve

CPI -- Consumer Price Index

Elem. -- elementary schools

FP -- Foundation Program

FY -- school fiscal year (i.e., FY 91 = school fiscal year beginning July 1, 1990)

GAAP -- Generally accepted accounting principles

GF -- school district general fund for operation and maintenance

G.T.B. -- Guaranteed tax base

H.S. -- high schools

I.T. -- income tax

M -- Million

PERS - Public Employees' Retirement System

SS -- Social Security

Spec. ed. -- special education

Transp. -- transportation

TRS -- Teachers' Retirement System

UI -- unemployment insurance

Ex. #23
7/9/89
HB 28

	CURRENT	KADAS/ RAMIREZ HB 39	HB 28, SCHYE SB 7, MAZUREK	SB 20 NATHE	HB 45 (GOVERNOR'S) HANNAH
1.	Mandatory county retirement levy for TRS, PERS, SS, UI; using lottery for equalization (25-mill ave.)	No change from current law except mill value guaranteed for levy in low wealth counties. Spec. ed. retirement funded from retirement levy. Lottery diverted to state equalization aid	Separate fund. Eliminate levy. State aid to fund district's actual costs. Spec. ed. retirement as allowable cost	Retirement in GF, funded through FP schedule with deficiency levy for districts with retirement costs greater than 10% of FP schedule. Spec. ed. retirement as allowable cost	Retirement in GF, funded through FP schedule with deficiency levy for districts with retirement costs greater than 10% of FP schedule. Spec. ed. retirement not allowable cost
2.	Allowable district levy for comprehensive insurance (5-mill ave.)	Eliminate levy. Insurance in GF.	Eliminate levy. Insurance in GF. 100% of 1988 costs in FP schedule base	Eliminate levy. Insurance in GF. 90% of '88 costs in FP schedule base	Insurance in GF. Eliminate levy
3.	FP schedule funding not based on actual costs of operating school. % increases by legislature (1% since FY 86)	FP schedule increased by % shown in #11. Additional equalization aid provided for retirement, transp., and GF costs not supported by FP by subsidizing mill value per ANB in low wealth districts up to statewide mill value per ANB	FP schedules for FY 91 based on 100% of districts' 1988 GF and insurance, plus any % increase for FY 90. Include 70% of PL 874 in base	FP schedules for FY 91 based on: 90% of districts' 1988 GF (minus spec. ed. & PL 874) and insurance (minus PL 874) and 100% of retirement	FP schedules based on desire to equalize funding for 80% of FY 91 projected costs for GF, insurance, and retirement

Ex. #3
7/8/87

	CURRENT	KADAS/ RAMIREZ HB 39	HB 28, SCHYE SB 7, MAZUREK	SB 20 NATHE	HB 45 (GOVERNOR'S) HANNAH
4.	Mandatory 45-mill levy, collected at county (28 mills elem., 17 mills h.s.)	No change in county levy. Collect 50 state mills. Effective FY 91.	Collect 47 elem. & 28 h.s. mills at county. Collect 45 state mills. Effective FY 91	Collect 46.67 elem. mills & 28.33 mills at county. Effective FY 91	Collect 53 elem. mills & 32 mills a county. Effective 91
5.	Permissive levies for elem. (6 mills) & H.S. (4 mills) to fund 20% of schedules	Replace current permissive levy with overschedule permissive levy up to 25% of schedule amount (for total schedule and permissive amount of approx. 90% of ave. '88 expenditure)	Eliminate permissive levy. Effective FY 91	Eliminate permissive levy. Effective FY 91	Eliminate permissi levy. Effective FY 91
6.	No statutory expenditure limitations (except for I-105)	No GF budget limit, but recapture of 2% of budget over 166% of FP schedule amount for each 1% by which budget exceeds 166%	Maximum GF budget limited to 117% of schedules, spec. ed, & retirement. Districts with FY 88 GF, retirement, & insurance over 117% of FY 91 FP are frozen. PL 874 $ excluded from cap. Exempt from I-105	Maximum GF budget limited to 130% of FP (schedule amount plus spec. ed). Districts with FY88 GF, retirement, & insurance budget over 130% of FY 91 FP are frozen; PL 874 $ excluded from cap. Exempt from I-105	Maximum GF budget limited to either 104% of previous year budgets for GF retirement, & insurance or 125% o FP schedule amount. PL 874 $ excluded from cap. Exempt from I-105

Ex. #23
7/8/89

	CURRENT	KADAS/ RAMIREZ HB 39	HB 28, SCHYE SB 7, MAZUREK	SB 20 NATHE	HB 45 (GOVERNOR'S) HANNAH
7.	State revenue sources earmarked for state equalization aid	Current sources plus 50-mill state levy, lottery, increased coal tax allocation, 5% income surtax, increased individual income tax allocation	45-mill state levy and lottery to state equalization aid. Effective FY 91	I.T. surtax continued, lottery revenue, coal tax & interest reallocation. Effective FY 90	Lottery to FP. Revenue from minimum district equalization levy of 44 elem. mills and 26 H.S. mills on C.A. property, in lieu of C.A. taxes for voted and retirement deficiency levy
1.	County equalization revenues received from basic levies, federal forest funds, Taylor Grazing, motor vehicle, misc.	No change from current law except state equalization aid to offset tax delinquencies	No change from current law except state equalization aid to offset tax delinquencies	No change from current law except state equalization aid to offset tax delinquencies	No change from current law except state equalization aid to offset tax delinquencies
9.	PL 874 not counted as resource for equalization	PL 874 not subject to recapture	PL 874 excluded from cap until equalization allowed under federal law. Part of study	PL 874 excluded from cap until equalization allowed under federal law. Part of study	PL 874 excluded from cap until equalization allowed under federal law. Part of study
0.	General fund reserve limit of 35%; no penalty for exceeding limit	Reserve limited to: 35% if no state aid; 30% if aid 1/4 or less of FP; 20% if aid over 1/4 of FP	Reserve limited to: 35% if no state aid; 30% if aid 1/4 or less of FP; 20% if aid over 1/4 of FP	Reserve limited to: 35% if no state aid; 30% if aid 1/4 or less of FP; 20% if aid over 1/4 of FP	Reserve limited to: 35% if no state aid; 30% if aid 1/4 or less of FP; 20% if aid over 1/4 of FP

Ex. #23
7/8/89

	CURRENT	KADAS/ RAMIREZ HB 39	HB 28, SCHYE SB 7, MAZUREK	SB 20 NATHE	HB 45 (GOVERNOR'S) HANNAH
11.	FP structure & schedules based on school size	No change in structure. Schedules increased 4% for FY 90 and 8.51% elem. (with additional 9% increase for elem. over 300 ANB) and 16.32% H.S. for FY 91 (FY 91 increase is from FY 89 schedule)	No change in structure. No extra increase for some categories. Increased by 51% for elem.; 60% for h.s.	No change in structure, except 9% increase for elem. over 300 ANB. Schedules increased by 44.57% for elem.; 52.85% for h.s.	No change in structure. Schedules increased by 46% for elem. & H.S.
12.	Minimum 180 day school year with no maximum; no limit on days creates dis-equity in FP payments	Funding for only 180 PI days, plus 7 PIR	Funding for only 180 PI days, plus 7 PIR	Funding for only 180 PI days, plus 7 PIR	Funding for only 180 PI days, plus 7 PIR
13.	Current state equalization aid payment schedule is 5 times per year	20% state equalization aid in July, then 7% monthly. Includes both FP schedule payment and GTB aid	20% state equalization aid in July, then 7% monthly	20% state equalization aid in July, then 7% monthly	20% state equalization aid in July, then 7% monthly
4.	Building/debt service not equalized	Interim study of needs & methods of equalization	Interim study of needs & methods of equalization	Interim study of needs & methods of equalization	Interim study of needs & methods of equalization

Ex. #23
7/8/89

	CURRENT	KADAS/ RAMIREZ HB 39	HB 28, SCHYE SB 7, MAZUREK	SB 20 NATHE	HB 45 (GOVERNOR'S) HANNAH
5.	Transportation program separate	Schedules revised - state funds half of former schedule amount capped at '88 costs unless OPI approval. Mill value guaranteed for transp. levy in low wealth districts. Interim study	State funds 100% of transp. schedules. No cap. Interim study	State funds 100% of transp. schedules. Over-schedule amt. capped at 1988 costs unless OPI approval. Interim study. $11.56 in bill	No change from current law
..	Special ed. part of GF and FP; actual costs not fully funded; separate accounting and OPI oversight	State funds allowable costs - $33.862M in HB 100. Spec. ed. retirement not allowable cost	State funds retirement costs for FY 91. $4.3M in bill	State funds allowable costs for FY 90, 91, plus retirement costs for FY 91. $4.3M in bill	No change from current law. No appropriation

Ex. #23
7/8/89
HB 28

	CURRENT	KADAS/ RAMIREZ HB 39	HB 28, SCHYE SB 7, MAZUREK	SB 20 NATHE	HB 45 (GOVERNOR'S) HANNAH
17.	Additional components	Same as LC 0001 plus revises classification and taxable rate of real and personal property. Institutes flat tax rate on net & gross proceeds on coal, oil, & gas. Abolishes education trust fund.	Legislative oversight committee for studies and implementation ($20,000); OPI adopt rules for GAAP accounting--training funds in bill. Increase bonus payments to enlarged districts. Telecommunications funding. Protested tax settlements exempt from reserve limits	Legislative oversight committee for studies and implementation ($20,000); OPI adopt rules for GAAP accounting--training funds in bill. Increase bonus payments to enlarged districts. Telecommunications funding. Protested tax settlements exempt from reserve limits.	Legislative oversight committee for studies and implementation $20,000); OPI adopt rules for GAAP accounting--training funds in bill. Protested tax settlements exempt from reserve limits. District equalization levy on C.A. property - 44 mills elem., 26 H.S.; if 80% of all voted & retirement levy mills exceeds 70 mills, taxpayer gets refund from OPI.
18.	Phase-in	New plan effective for FY 91. Study effective July 1, 1989. OPI rules on GAAP prior to FY 91	New plan effective for FY 91. Study effective July 1, 1989. OPI rules prior to FY 91.	New plan effective for FY 91. Study effective July 1, 1989. OPI rules prior to FY 91	New plan effective for FY 91. Study effective July 1, 1989

M5024 9171AMHA

EXHIBIT NO. 24
DATE 7/8/89
HB 28
Quinlan

Retirement Levies in House Bill 28 (Third Reading Copy)

County	Elementary Mills	High School Mills	Total Mills
BEAVERHEAD	15.86	9.83	25.69
BIG HORN	6.59	3.15	9.74
BLAINE	14.05	8.02	22.07
BROADWATER	10.83	7.01	17.84
CARBON	14.87	10.20	25.07
CARTER	12.48	8.01	20.49
CASCADE	16.60	9.64	26.24
CHOUTEAU	9.35	6.78	16.13
CUSTER	16.53	8.10	24.63
DANIELS	20.85	16.79	37.64
DAWSON	17.00	10.05	27.05
DEER LODGE	14.99	7.57	22.56
FALLON	3.12	2.18	5.30
FERGUS	19.08	9.55	28.63
FLATHEAD	15.26	8.51	23.77
GALLATIN	16.58	9.33	25.91
GARFIELD	10.83	6.81	17.64
GLACIER	21.96	10.31	32.27
GOLDEN VALLEY	10.98	9.22	20.20
GRANITE	16.66	11.37	28.03
HILL	19.59	11.24	30.83
JEFFERSON	15.96	7.49	23.45
JUDITH BASIN	12.73	9.96	22.69
LAKE	15.29	8.97	24.26
LEWIS AND CLARK	16.96	9.34	26.30
LIBERTY	6.39	5.49	11.88
LINCOLN	16.80	9.21	26.01
MADISON	13.95	9.90	23.85
MCCONE	12.03	7.69	19.72
MEAGHER	10.06	6.19	16.25
MINERAL	20.47	13.67	34.14
MISSOULA	17.13	10.00	27.13
MUSSELSHELL	11.58	8.95	20.53
PARK	17.50	11.13	28.63
PETROLEUM	9.86	7.24	17.10
PHILLIPS	7.54	5.34	12.88
PONDERA	19.95	10.25	30.20
POWDER RIVER	5.54	4.94	10.48
POWELL	18.62	8.69	27.31
PRAIRIE	14.92	9.61	24.53
RAVALLI	14.03	7.25	21.28
RICHLAND	7.69	4.28	11.97
ROOSEVELT	16.09	9.08	25.17
ROSEBUD	4.37	1.75	6.12
SANDERS	13.53	7.44	20.97
SHERIDAN	7.30	4.80	12.10
SILVER BOW	20.35	10.23	30.58
STILLWATER	15.21	9.65	24.86
SWEET GRASS	15.29	10.03	25.32
TETON	16.03	10.56	26.59
TOOLE	8.05	5.98	14.03
TREASURE	9.22	9.56	18.78
VALLEY	17.23	10.87	28.10
WHEATLAND	10.88	8.25	19.13
WIBAUX	3.89	2.45	6.34
YELLOWSTONE	17.87	8.37	26.24

TO 23
7/8/89

HB 23, 3RD READING COPY
SENATE EDUCATION COMMITTEE EXECUTIVE ACTION
July 7 and 8, 1989

Prepared by Committee Staff

1. Fund the foundation schedules at 90% of 1988 actual expenditures for general fund and insurance -- 26.30% elem; 37.7% category (8) elem; 34.81% high school

2. Retained guaranteed tax base (GTB) for county retirement funding, but remove GTB for voted levy

3. Removed permissive levy provision and its GTB funding mechanism from bill

4. Remove recapture provision and provided for cap at 133% of foundation program (same as 117% of 100% of 1988 funding)

5. Removed coordination clause (Section 97) which would have added to the foundation schedules any increase approved in passage of HB 6

6. Retained flat tax on coal, gas, and oil, but reduced oil and gas local severance tax rates to original Senate amendments; clarified distribution of the flat taxes to appropriate taxing jurisdictions

7. Included as funding source 15% of the coal severance tax interest; effective FY 1991

8. Included as funding source 8% individual income and corporate income and license surtax; applied in 1990

9. Retained 100 mills; retained abolishment of education trust fund and allocation of funds to state equalization

10. Removed the House amendment by Rep. Daily regarding an exemption from the general fund cap

11. Removed temporary diversion of coal severance tax parks acquisition funds to state equalization

12. Added duty of oversight committee to study school administrative costs

13. Added language (in title and page 6) indicating that income surtax is "in lieu of a general sales tax" and not intended to be permanent source of funding

14. Made effective for FY 1990 the bonus payments for districts that consolidated in FY 1989

COMMITTEE ON Education

VISITORS' REGISTER

NAME	REPRESENTING	BILL #	Check One: Support	Oppo
J Phillips	Gov's Office			
Bill Gratton	Board of Public Ed			
Terry Minow	MT. Ed. of Teachers			
Aron Morris	MACo	?		
Ed Tyler	MT Fed of ASCH			
Vicker Hill	Champion Int'l			
Mike Anderson	Mont Western C&P			
Mike Fallan	MPA			
Jim Williams	Entech			

ROLL CALL VOTE

SENATE COMMITTEE EDUCATION

Date 7/8 Bill No. HB28 Time 1:18

NAME	YES	NO
SENATOR ANDERSON	✓	
SENATOR BROWN	✓	
SENATOR BLAYLOCK	✓	
SENATOR FARRELL	✓	
SENATOR REGAN	✓	
SENATOR NATHE	✓	
SENATOR PINSONEAULT	✓	
SENATOR MAZUREK	✓	
SENATOR HAMMOND	✓	

JAELENE JOHNSON
Secretary

H.W. HAMMOND
Chairman

Motion: Senator Farrell moved to strip the House Amendments and Senate Education Committee Amendments to bring HB28 to its original introduced form.

1989

MINUTES

MONTANA SENATE
51st LEGISLATURE - SPECIAL SESSION

COMMITTEE ON EDUCATION AND CULTURAL RESOURCES

Call to Order: By Chairman H.W. Hammond, on July 11, 1989, at 10:00 a.m.

ROLL CALL

Members Present: Senator Pat Regan, Senator Bill Farrell, Senator John Anderson, Senator Joe Mazurek, Senator Chet Blaylock, Senator Dennis Nathe, Senator Dick Pinsoneault, Senator Bob Brown, and Senator H.W. Hammond

Members Excused: None

Members Absent: None

Staff Present: Andrea Merrill, Legislative Researcher

Announcements/Discussion: None

DISCUSSION ON HOUSE BILL 28

Chairman Hammond stated that the Committee waited all day yesterday, for the Taxation Committee to come up with something on the sales tax, so the Committee could amend into HB 28. He said the sales tax didn't look like it was an option anymore. Chairman Hammond indicated that Senator Mazurek had a proposal to present to the Committee.

Senator Mazurek stated that his proposal included pieces from each plan that the Committee had before them. The proposal would do the following which were broken down by cost and revenue. Senator Mazurek stated that the Committee would take the bill before them (HB 28), and they would fund the schedules at 90% of the 1988 actual expenditures for general fund and comprehensive insurance. He said that would represent about 85% state funding. Then, they would use the guaranteed tax base for the following purposes: 1.) Use it to fund retirement. The low levy, in higher wealth districts, would not be penalized. They would stay where they are but we would subsidize the low wealth districts. 2.) Use the guaranteed tax base to allow a permissive levy up to 95% of 1988 expenditures statewide. Senator

Mazurek explained that beyond the 95%, you would be on your own tax base. Another words, you would use the guaranteed tax base to get to 95%. Senator Mazurek restated that this proposal would not penalize the rich districts. Senator Mazurek then went on to say the caps would be at 130% and the districts would be frozen above that amount. He said that he had concerns about this particular point, because it did not address equalization as much as the Committee should. Senator Mazurek explained that the proposal would be funded with a 6% surcharge on income. (They would continue to use 100 mills with flat tax incentive rates.) Then, they would take the Education Trust Flow for one year and the Coal Tax interest. They would have to increase the percentage of income tax allocated to schools to generate $11 million.

Senator Mazurek stated that the cost for that proposal was $144.6 million. He then gave a run down on the calculations he had, for each projection. The 100 mills with the flat tax represented $110.9 million. The 6% surcharge represented $16.4 million. The Education Trust Flow represented $2.6 million. The 15% of the soft side of the Coal Tax interest, in 1991, would be $4.5 million (the McLaughlin Center money had already been deducted). The income tax reallocation would be $11 million and that would come to $144 million. Senator Mazurek stated that as a technical matter, the last two items were taking $14.5 million from the $56 million ending fund balance, and it would reduce the ending fund balance to around $31 million. Senator Mazurek thought that's where they wanted to be at the end of regular session.

Motion: Senator Mazurek moved the amendments.

Discussion: Chairman Hammond said the he could not accept the 100 mills. He explained that the 100 mills in eastern Montana would place an additional 23 to 40 mills on the people living there. He said the people are already in partnership with the banks. He stated, "You say this isn't...an increase tax bill. It all depends on who you are and where you are." Senator Hammond went on to explain that the people in eastern Montana would not only have pay for the additional mills but they would also have to do without much of the education which had created this problem because those small schools are going to be capped. He said they were not going to be capped because they have better educational programs than anyone else, (they are already inferior to many other school districts). Senator Hammond explained that eastern Montana school

districts won't be able to use one dime of the money, that they cough-up, in order to help their own children. He stated they would be forced to send the money elsewhere, to help school districts who already have enough, get even more. Senator Hammond expressed that he would not support anything above 85 mills because it would still be costly to his school districts.

Senator Mazurek explained that there may be a problem. The millage figures he had been using with the flat tax reduction were too low. He said he may be off $12 million on the flat tax figure. Senator Mazurek said that it would be resolved by increasing the surcharge or reallocating the income tax money.

Senator Regan said she had asked a fiscal analyst to run some figures for her to show an analysis of the various districts. She wanted to know how many mills were currently being levied, and what the percentage of districts were levied at 100 mills or more? (SEE EXHIBIT 25) Senator Regan stated that the figures speak for themselves. She explained that there was only 15% (elementary) of the population that levied less than 100 mills and in high school the figure was 10%.

Chairman Hammond stated that wealth neutrality was not the intent of the Supreme Court decision. He said it seemed to be the area the Committee spent most of their time on. Chairman Hammond explained that as long as you use the average, as the guaranteed tax base does, of all the schools and categories, you would continue to dig a deeper hole for those smaller schools. Chairman Hammond said, "I am going to present the Cobb amendment which would use the average of each category, to keep that from becoming even more severe." He said that it was a consolidation move, if they chose not to use the Cobb amendment.

Senator Pinsoneault asked Chairman Hammond what was his counter proposal? Chairman Hammond replied that he would vote for the 85 mills and he did like certain parts of the guaranteed tax base. He said he was trying to keep from destroying a part of the population. He said that he didn't think that it was the intent of the courts to destroy people when they made the decision.

Chairman Hammond stated Senator Mazurek's motion was probably made prematurely.

The Committee requested a 15 minute recess.

Andrea Merrill suggested that the Committee use exhibit 15 and move the issues they thought would be the most beneficial. She said that the Committee could reconsider everything that conflicted with Senator Mazurek's proposal. (SEE EXHIBIT 15)

Senator Mazurek withdrew his motion.

Motion: Senator Mazurek moved to keep amendments 1, 7, 8, 9, 10, 11, 12, and 15 from exhibit 15.

Discussion: Senator Mazurek said that the motion he just made would remove (because of HB 6) 3% out of the base; it would remove the Daily amendment; remove one time Coal Tax parks maintenance diversion; it would keep Senator Pinsoneault's amendments regarding the sales tax; it would keep Senator Brown's bonus payments; it would keep Senator Farrell's motion to require use of cash reappropriated to reduce levies; it would not include all the decisions made on funding, the mandatory permissives, the flat tax, and the 100 mills. Senator Mazurek stated that the funding would be taken care of with his replacement amendments.

Amendment, Discussion, and Votes: The question was called for and a voice vote was taken. The motion carried unanimously.

Motion: Senator Mazurek moved to fund the schedules at 90% of `88 actuals for comprehensive insurance and general fund; use the guaranteed tax base to fund retirement (the cost of that would be $137.5 million and it represents about 80% of the total spending for 1988); revenue would be at 100 mills, with a flat tax on oil, gas, and coal at 8.4% for oil, 5% for coal, and 15.25% for gas, He said there would be a 8% surcharge on individual income tax and on corporation income tax; the Education Trust Flow for year at $3.6 million; 15% of the Coal Tax money for one year (the McLaughlin Center money had already been deducted from the figure); $14.5 million reallocation on income tax.

Senator Mazurek presented the figures to the Committee. 100 mills (with flat tax) would generate $88.6 million; an 8% surcharge would generate $21.9 million; Education Trust Flow would generate $3.6 million; 15% of the coal money would generate $5.0 million; income tax surcharge on corporations would raise $4.0; increase in income tax reallocation would raise $14.5. The total of

$137.6 million.

Discussion: Senator Brown stated that basically, the motion the Committee had now, was slightly scaled down from SB 26. Senator Brown stated his support of the motion.

Senator Farrell asked Senator Mazurek where the numbers were for the corporate surtax? Senator Mazurek said, "The corporation tax now, raises approximately $50 million per year. That was $500,000 per percentage would be what the surcharge would raise." He said there seemed to be a concern about taking too much money out of the general fund. He said they were taking close to $20 million of the $56 million ending fund balance. Senator Mazurek explained that the figure was still above where they wanted to be at the end of regular session. He stated that it seemed fair to put 8% on corporations as well. Particularly, since the Senate had already reduced the personal property tax to at least 6%.

Chairman Hammond said that the 6% may have passed the Senate, but it had not advanced anywhere. Chairman Hammond explained that the leadership, from both sides of the isle, wanted to get together and see if they could come up with something on the bill.

Senator Regan stated that she appreciated the leadership's interest to work on the bill, but the Senate Education Committee had been working on the bill since January 1, 1989. She suggested to the Committee, to present them with a proposal and they could go to caucuses and discuss it. Then, they could hammer it out on the floor or ask the Committee to make some changes.

Senator Mazurek expressed to the Committee that he was not pleased with the bill. He wanted to give the plaintiffs a proposal that would satisfy them and handle the lawsuit. Senator Mazurek explained that they still have problems with the equalization because of the caps but at least the bill was a step in the right direction.

Amendments, Discussion, and Votes: The question had been called for and roll call vote was taken. The motion carried with Senator Farrell, Senator Anderson, and Senator Hammond voting no.

Andrea Merrill explained what the technical amendments were. She stated much of the technical amendments would be geared towards cleaning up the guaranteed tax base. She said that some of the technical amendments were

suggested by OPI, such as the Gage clean-up amendment. Ms. Merrill did not have the technical amendments available to submit into the record.

Madalyn Quinlan asked if the Committee had addressed when the surtax would go into effect? Senator Mazurek stated that he was only counting one year worth of revenue. He said it would be January 1, 1990.

Motion: Senator Blaylock moved the technical amendments.

Discussion: None

Amendments, Discussion, and Votes: The question was called for and a voice vote was taken. The motion carried unanimously.

Chairman Hammond called for a recess subject to the call of the chair.

The Committee assembled at 3:34 p.m.

Chairman Hammond explained to the Committee that they needed to pass HB 28 out of Committee or to table it.

Senator Mazurek stated that Big Horn County Schools had a problem with the pay back of a flat tax. He said that districts may have voted a levy in 1988, but they did not actually use the money. Senator Mazurek wanted to make a technical correction to take care of that problem.

Senator Mazurek also wanted to make a technical amendment regarding the coal distribution. He wanted to fix the coal distribution so it was handled like oil. He wanted to make that distribution based on tonnage rather than a unit production value. He said that would force that money back to the taxing jurisdiction, on basis of tons produced in that district.

Senator Gage agreed to help Andrea Merrill with the technical amendment concerning coal distribution.

Motion: Senator Mazurek moved that the distribution formula of the flat tax rate on coal conform to what was used with oil so it was allocated back within the right taxing jurisdiction.

Discussion: None

Amendments, Discussion, and Votes: The question had been called for and a voice vote was taken. The motion carried unanimously.

Greg Groepper explained the problem in Big Horn County. He said the problem was that they had approved some mills, but they did not levy them, because they were able to use PL 874 monies. Mr. Groepper stated that Hardin School District might be a winner or they might be loser. He said they would like to try and give that school district credit for using PL 874 money. He suggested they could somehow convert PL 874 monies into mills and ask the county treasure to take that into consideration. He stated that way, they would not be penalized if they held down their mill levy by using the PL 874 funds.

Mr. Groepper stated that he would help Andrea Merrill with the technical amendment.

Senator Mazurek suggested that they wait and offer this amendment on the floor.

Motion: Senator Mazurek moved HB 28 to BE CONCURRED IN AS AMENDED.

Discussion: None

Amendments, Discussion, and Votes: None

Recommendation and Vote: The question was called for and a roll call vote was taken. The motion carried with Senator Farrell, Senator Anderson, and Senator Hammond voting no.

ADJOURNMENT

Adjournment At: 11:55 P.M.

SENATOR H.W. HAMMOND, Chairman

HH/jj

ROLL CALL

EDUCATION COMMITTEE

DATE 7/11

51st LEGISLATIVE SESSION 1989

NAME	PRESENT	ABSENT	EXCUSED
SENATOR NATHE	✓		
SENATOR BLAYLOCK	✓		
SENATOR BROWN	✓		
SENATOR PINSONEAULT	✓		
SENATOR FARRELL	✓		
SENATOR REAGAN	✓		
SENATOR ANDERSON	✓		
SENATOR MAZUREK	✓		
SENATOR HAMMOND	✓		

Each day attach to minutes.

SEN.
EXHIBIT NO. 15
DATE 7/8/89
BILL NO. HB 28

EXECUTIVE ACTION ON HB 28, 3RD READING COPY
SENATE EDUCATION COMMITTEE

July 7, 1989

Prepared by Committee Staff

1. Motion by Sen. Blaylock to remove from HB 28 the coordination instruction in section 97 which would have added any approved foundation program schedule increase for FY 1990 into the schedules in HB 28. Motion passed, 6 - 2

2. Motion by Sen. Farrell to reduce the statewide mill levy from 45 mills to 30 mills (for total of 85 mills). Motion failed, 6 - 3

3. Motion by Sen. Farrell to reduce the statewide mill levy from 45 mills to 35 mills (for total of 90 mills). Motion failed, 5 - 4

4. Motion by Sen. Farrell to reduce the statewide mill levy from 45 mills to 40 mills (for total of 95 mills). Motion passed, 5 - 4

5. Motion by Sen. Farrell to reduce the overschedule permissive levy to a level that combined with the foundation program amount would bring districts to 90% of average FY 1988 expenditures without a voted levy, rather than 100%. Motion failed, 8 - 1

6. Motion by Sen Mazurek to change the permissive levy to a phased-in mandatory obligation of districts. Districts would be required to finance a nonvoted amount equal to 10% of the district foundation program amount in FY 1991 and 20% of the foundation program amount thereafter. Motion passed, 5 - 4

7. Motion by Sen. Farrell to remove the "Daily" exemption from the expenditure cap. Motion passed, 8 - 1

8. Motion by Sen. Regan to remove the provision which would have temporarily diverted the coal severance tax parks acquisition fund (5%) to state equalization aid. Motion passed, 6 - 2

9. Motion by Sen. Pinsoneault to add to the bill title language that would indicate that the income tax surcharge was "in lieu of a general sales tax". Motion passed 8 - 1

10. Motion by Sen. Pinsoneault to add to the statement of intent language stating that the income tax surcharge is not intended to provide a long-term solution to the school equalization problems. Motion passed, 7 - 1

11. Motion by Sen. Pinsoneault to add as a duty for the legislative oversight committee in the bill the "assessment

Ex. #15
7/8/89
HB 28

of administrative costs of public school services in Montana." Motion passed, unanimous

12. Motion by Sen. Brown to make effective for FY 1990 the increased bonus payments for districts which consolidated in FY 1989. Motion passed, unanimous

13. Motion by Sen. Nathe to reduce the local government severance tax rates on oil and gas to the levels in SB 26 (oil-8.4%; gas-15.25%; strippers 4.2%)

14. Substitute motion by Sen. Mazurek to lower the rates, but also restore the statewide levy to 45 mills (100 mills total). Motion passed, 5 - 4

15. Motion by Sen. Farrell to require districts to use any cash reappropriated from a previous fiscal year for first reducing the voted levy, then the mandatory overschedule amount, then any other district levies.
Motion passed, 8 - 1

JUNE 22, 1989

A SUMMARY OF

SCHOOL FUNDING EQUALIZATION PROPOSALS:

JUNE 19, 1989 - SPECIAL SESSION

Prepared for the

House Education and Cultural Resources Committee
Senate Education and Cultural Resources Committee

by

Andrea Merrill, Staff Researcher, Legislative Council
Dave Cogley, Staff Attorney, Legislative Council

Revised June 20, 1989

(BILL NUMBERS ADDED JUNE 22, 1989)

GLOSSARY OF ABBREVIATIONS USED IN CHART

ANB -- average number belonging

Bldg./debt -- district debt service, building fund, building reserve

CPI -- Consumer Price Index

Elem. -- elementary schools

FP -- Foundation Program

FY -- school fiscal year (i.e., FY 91 = school fiscal year beginning July 1, 1990)

GAAP -- Generally accepted accounting principles

GF -- school district general fund for operation and maintenance

G.T.B. -- Guaranteed tax base

H.S. -- high schools

I.T. -- income tax

M -- Million

PERS - Public Employees' Retirement System

SS -- Social Security

Spec. ed. -- special education

Transp. -- transportation

TRS -- Teachers' Retirement System

UI -- unemployment insurance

Exhibit # 23
7/8/89 HB 28

	CURRENT	KADAS/ RAMIREZ HB 39	HB 28, SCHYE SB 7, MAZUREK	SB 20 NATHE	HB 45 (GOVERNOR'S) HANNAH
1. Ex Act Sheet Pg 26	Mandatory county retirement levy for TRS, PERS, SS, UI; using lottery for equalization (25-mill ave.)	No change from current law except mill value guaranteed for levy in low wealth counties. Spec. ed. retirement funded from retirement levy. Lottery diverted to state equalization aid	Separate fund. Eliminate levy. State aid to fund district's actual costs. Spec. ed. retirement as allowable cost	Retirement in GF, funded through FP schedule with deficiency levy for districts with retirement costs greater than 10% of FP schedule. Spec. ed. retirement as allowable cost	Retirement in GF, funded through FP schedule with deficiency levy for districts with retirement costs greater than 10% of FP schedule. Spec. ed. retirement not allowable cost
2. Ex Act Sheet Pg 27	Allowable district levy for comprehensive insurance (5-mill ave.)	Eliminate levy. Insurance in GF.	Eliminate levy. Insurance in GF. 100% of 1988 costs in FP schedule base	Eliminate levy. Insurance in GF. 90% of '88 costs in FP schedule base	Insurance in GF. Eliminate levy
3. Ex Act Sheet Pg 28	FP schedule funding not based on actual costs of operating school. % increases by legislature (1% since FY 86)	FP schedule increased by % shown in #1. Additional equalization aid provided for retirement, transp., and GF costs not supported by FP by subsidizing mill value per ANB in low wealth districts up to statewide mill value per ANB	FP schedules for FY 91 based on 100% of districts' 1988 GF and insurance, plus any % increase for FY 90. Include 70% of PL 874 in base	FP schedules for FY 91 based on: 90% of districts' 1988 GF (minus spec. ed. & PL 874) and insurance (minus PL 874) and 100% of retirement	FP schedules based on desire to equalize funding for 80% of FY 91 projected costs for GF, insurance, and retirement

Exhibit # 23
7/8/89 HB 28

	CURRENT	KADAS/ RAMIREZ HB 39	HB 28, SCHYE SB 7, MAZUREK	SB 20 NATHE	HB 45 (GOVERNOR'S) HANNAH
4.	Mandatory 45-mill levy, collected at county (28 mills elem., 17 mills h.s.)	No change in county levy. Collect 50 state mills. Effective FY 91.	Collect 47 elem. & 28 h.s. mills at county. Collect 45 state mills. Effective FY 91	Collect 46.67 elem. mills & 28.33 mills at county. Effective FY 91	Collect 53 elem. mills & 32 mills at county. Effective FY 91
5.	Permissive levies for elem. (6 mills) & H.S. (4 mills) to fund 20% of schedules	Replace current permissive levy with overschedule permissive levy up to 25% of schedule amount (for total schedule and permissive amount of approx. 90% of ave. '88 expenditure)	Eliminate permissive levy. Effective FY 91	Eliminate permissive levy. Effective FY 91	Eliminate permissive levy. Effective FY 91
6.	No statutory expenditure limitations (except for I-105)	No GF budget limit, but recapture of 2% of budget over 166% of FP schedule amount for each 1% by which budget exceeds 166%	Maximum GF budget limited to 117% of schedules, spec. ed, & retirement. Districts with FY 88 GF, retirement, & insurance over 117% of FY 91 FP are frozen. PL 874 $ excluded from cap. Exempt from I-105	Maximum GF budget limited to 130% of FP (schedule amount plus spec. ed). Districts with FY88 GF, retirement, & insurrance budget over 130% of FY 91 FP are frozen; PL 874 $ excluded from cap. Exempt from I-105	Maximum GF budget limited to either 104% of previous year budgets for GF, retirement, & insurance or 125% of FP schedule amount. PL 874 $ excluded from cap. Exempt from I-105

	CURRENT	KADAS/ RAMIREZ HB 39	HB 28, SCHYE SB 7, MAZUREK	SB 20 NATHE	HB 45 (GOVERNOR'S) HANNAH
7.	State revenue sources earmarked for state equalization aid	Current sources plus 50-mill state levy, lottery, increased coal tax allocation, 5% income surtax, increased individual income tax allocation	45-mill state levy and lottery to state equalization aid. Effective FY 91	I.T. surtax continued, lottery revenue, coal tax & interest reallocation. Effective FY 90	Lottery to FP. Revenue from minimum district equalization levy of 44 elem. mills and 26 H.S. mills on C.A. property, in lieu of C.A. taxes for voted and retirement deficiency levy
8.	County equalization revenues received from basic levies, federal forest funds, Taylor Grazing, motor vehicle, misc.	No change from current law except state equalization aid to offset tax delinquencies	No change from current law except state equalization aid to offset tax delinquencies	No change from current law except state equalization aid to offset tax delinquencies	No change from current law except state equalization aid to offset tax delinquencies
9.	PL 874 not counted as resource for equalization	PL 874 not subject to recapture	PL 874 excluded from cap until equalization allowed under federal law. Part of study	PL 874 excluded from cap until equalization allowed under federal law. Part of study	PL 874 excluded from cap until equalization allowed under federal law. Part of study
10.	General fund reserve limit of 35%; no penalty for exceeding limit	Reserve limited to: 35% if no state aid; 30% if aid 1/4 or less of FP; 20% if aid over 1/4 of FP	Reserve limited to: 35% if no state aid; 30% if aid 1/4 or less of FP; 20% if aid over 1/4 of FP	Reserve limited to: 35% if no state aid; 30% if aid 1/4 or less of FP; 20% if aid over 1/4 of FP	Reserve limited to: 35% if no state aid; 30% if aid 1/4 or less of FP; 20% if aid over 1/4 of FP

Exhibit # 23
7/8/89 HB 28

	CURRENT	KADAS/ RAMIREZ HB 39	HB 28, SCHYE SB 7, MAZUREK	SB 20 NATHE	HB 45 (GOVERNOR'S) HANNAH
11.	FP structure & schedules based on school size	No change in structure. Schedules increased 4% for FY 90 and 8.51% elem. (with additional 9% increase for elem. over 300 ANB) and 16.32% H.S. for FY 91 (FY 91 increase is from FY 89 schedule)	No change in structure. No extra increase for some categories. Increased by 51% for elem.; 60% for h.s.	No change in structure, except 9% increase for elem. over 300 ANB. Schedules increased by 44.57% for elem.; 52.85% for h.s.	No change in structure. Schedules increased by 46% for elem. & H.S.
12.	Minimum 180 day school year with no maximum; no limit on days creates dis-equity in FP payments	Funding for only 180 PI days, plus 7 PIR	Funding for only 180 PI days, plus 7 PIR	Funding for only 180 PI days, plus 7 PIR	Funding for only 180 PI days, plus 7 PIR
13.	Current state equalization aid payment schedule is 5 times per year	20% state equalization aid in July, then 7% monthly. Includes both FP schedule payment and GTB aid	20% state equalization aid in July, then 7% monthly	20% state equalization aid in July, then 7% monthly	20% state equalization aid in July, then 7% monthly
14.	Building/debt service not equalized	Interim study of needs & methods of equalization	Interim study of needs & methods of equalization	Interim study of needs & methods of equalization	Interim study of needs & methods of equalization

	CURRENT	KADAS/ RAMIREZ HB 39	HB 28, SCHYE SB 7, MAZUREK	SB 20 NATHE	HB 45 (GOVERNOR'S) HANNAH
15.	Transportation program separate	Schedules revised - state funds half of former schedule amount capped at '88 costs unless OPI approval. Mill value guaranteed for transp. levy in low wealth districts. Interim study	State funds 100% of transp. schedules. No cap. Interim study	State funds 100% of transp. schedules. Over-schedule amt. capped at 1988 costs unless OPI approval. Interim study. $11.56 in bill	No change from current law
16.	Special ed. part of GF and FP; actual costs not fully funded; separate accounting and OPI oversight	State funds allowable costs - $33.862M in HB 100. Spec. ed. retirement not allowable cost	State funds retirement costs for FY 91. $4.3M in bill	State funds allowable costs for FY 90, 91, plus retirement costs for FY 91. $4.3M in bill	No change from current law. No appropriation

Exhibit # 23
7/8/89 HB 28

		CURRENT	KADAS/ RAMIREZ HB 39	HB 28, SCHYE SB 7, MAZUREK	SB 20 NATHE	HB 45 (GOVERNOR'S) HANNAH
17.	Additional components		Same as LC 0001 plus revises classification and taxable rate of real and personal property. Institutes flat tax rate on net & gross proceeds on coal, oil, & gas. Abolishes education trust fund.	Legislative oversight committee for studies and implementation ($20,000); OPI adopt rules for GAAP accounting--training funds in bill. Increase bonus payments to enlarged districts. Telecommunications funding. Protested tax settlements exempt from reserve limits	Legislative oversight committee for studies and implementation ($20,000); OPI adopt rules for GAAP accounting--training funds in bill. Increase bonus payments to enlarged districts. Telecommunications funding. Protested tax settlements exempt from reserve limits.	Legislative oversight committee for studies and implementation $20,000); OPI adopt rules for GAAP accounting--training funds in bill. Protested tax settlements exempt from reserve limits. District equalization levy on C.A. property - 44 mills elem., 26 H.S.; if 80% of all voted & retirement levy mills exceeds 70 mills, taxpayer gets refund from OPI.
18.	Phase-in		New plan effective for FY 91. Study effective July 1, 1989. OPI rules on GAAP prior to FY 91	New plan effective for FY 91. Study effective July 1, 1989. OPI rules prior to FY 91.	New plan effective for FY 91. Study effective July 1, 1989. OPI rules prior to FY 91	New plan effective for FY 91. Study effective July 1, 1989

M5024 9171AMHA

EXHIBIT NO. 25
DATE 7/11
HB 28

OFFICE OF THE LEGISLATIVE AUDITOR 07/10/89 12:08 PM MILLANAL.WK1

ANALYSIS OF DISTRICT MILL LEVIES

		DISTRICTS WITH ~~LESS~~ MORE MILLS	ANB WITH ~~LESS~~ MORE MILLS	% DISTRICTS WITH ~~LESS~~ MORE MILLS	% ANB WITH ~~LESS~~ MORE MILLS
65 TOTAL MILLS					
718 ELEMENTARY	39	349	103,672	91.361%	99.316%
560 HIGH SCHOOL	26	160	44,372	98.160%	98.754%
75 TOTAL MILLS					
3723 ELEMENTARY	45	324	100,667	84.817%	96.437%
1096 HIGH SCHOOL	30	154	43,840	94.479%	97.570%
85 TOTAL MILLS					
7472 ELEMENTARY	51	283	96,918	74.084%	92.846%
1951 HIGH SCHOOL	34	146	42,981	89.571%	95.658%
95 TOTAL MILLS					
13,056 ELEMENTARY	57	237	91,334	62.042%	87.496%
3661 HIGH SCHOOL	38	137	41,271	84.049%	91.852%
100 TOTAL MILLS					
14,896 ELEMENTARY	60	212	89,494	55.497%	85.734%
4430 HIGH SCHOOL	40	132	40,502	80.982%	90.141%
110 TOTAL MILLS					
19,745 ELEMENTARY	66	171	84,645	44.764%	81.088%
5100 HIGH SCHOOL	44	123	39,832	75.460%	88.650%
120 TOTAL MILLS					
22,339 ELEMENTARY	72	151	82,051	39.529%	78.603%
6517 HIGH SCHOOL	48	114	38,415	69.939%	85.496%

ANB Enrollment
Elementary 104,390
High School 44,932

Total 149,322

SENATE EDUCATION
EXHIBIT NO. 26
DATE 7/11/89
BILL NO. HB28

56
25
32.5

Cost

90%; GTB Ret $137.5

80% @ of total – 1998

Revenue:

100 mills (flat tax)		88.6
8% mach		21.9
Ed Trust Flow		3.6
4.5% coal		5.0
Sec. Tax reallocation	(18.5)	18.5
8% corp	(0)	4.0
		137.6

No 1 time pots

DATE 7/11/89

COMMITTEE ON Education

VISITORS' REGISTER

NAME	REPRESENTING	BILL #	Check One	
			Support	Oppo
Ken Williams	Entech			
Lew Berry	"			
GENE PHILLIPS	PACIFIC POWER & LIGHT			
Gordon Morris	MPEA			
Meggan Waterman	Trustee - Helena SD #1			
Greg Gregson	OPI			
Steve Brown	Indian Impact Schools			
Tucker Hill	Champion Int'l			
Ted Dorey	ASARCO			
Jean M Long	SAM			
[illegible]	Sunset Schools			
[illegible]	MPA			
[illegible]	Mont Western Ed. Pwr. Proj.			
[illegible]	Rosebud Coal Sales Co.			
Terry Minow	MEA Teachers			

(Please leave prepared statement with Secretary)

ROLL CALL VOTE

SENATE COMMITTEE EDUCATION

Date 7/11/89 Bill No. HB28 Time 11:30

NAME	YES	NO
SENATOR ANDERSON		✓
SENATOR BROWN	✓	
SENATOR BLAYLOCK	✓	
SENATOR FARRELL		✓
SENATOR REGAN	✓	
SENATOR NATHE	✓	
SENATOR PINSONEAULT	✓	
SENATOR MAZUREK	✓	
SENATOR HAMMOND		✓

JAELENE JOHNSON
Secretary

H.W. HAMMOND
Chairman

Motion: Senator Mazurek moved his proposal. The motion carried 6 to 3

1989

ROLL CALL VOTE

SENATE COMMITTEE EDUCATION

Date 7/11/89 Bill No. HB28 Time 3:45p

NAME	YES	NO
SENATOR ANDERSON		✓
SENATOR BROWN	✓	
SENATOR BLAYLOCK	✓	
SENATOR FARRELL		✓
SENATOR REGAN	✓	
SENATOR NATHE	✓	
SENATOR PINSONEAULT	✓	
SENATOR MAZUREK	✓	
SENATOR HAMMOND		✓

JAELENE JOHNSON
Secretary

H.W. HAMMOND
Chairman

Motion: Senator Mazurek moved HB28 to Be Concurred in as amended. The Motion carried 6 to 3.

1989

13-37-304; 15-25-123; 15-31-702; 15-36-112; 15-37-117; 15-70-101; 16-1-404; 16-1-410; 16-1-411; 17-3-212; 17-5-404; 17-5-424; 17-5-804; 19-8-504; 19-9-702; 19-9-1007; 19-10-205; 19-10-305; 19-10-506; 19-11-512; 19-11-513; 19-11-606; 19-12-301; 19-13-604; 20-6-406; 20-8-111; 23-5-306; 23-5-409; 23-5-610; 23-5-612; 23-5-1016; 23-5-1027; 27-12-206; 37-51-501; 39-71-2504; 53-6-150; 53-24-206; 61-2-406; 61-5-121; 67-3-205; 75-1-1101; 75-5-1108; 75-11-313; 76-12-123; 80-2-103; 82-11-136; 82-11-161; 90-3-301; 90-4-215; 90-4-613; 90-6-331; 90-9-306; section 13, House Bill No. 861, Laws of 1985; *and [section 9]*.

(4) There is a statutory appropriation to pay the principal, interest, premiums, and costs of issuing, paying, and securing all bonds, notes, or other obligations, as due, that have been authorized and issued pursuant to the laws of Montana. Agencies that have entered into agreements authorized by the laws of Montana to pay the state treasurer, for deposit in accordance with 17-2-101 through 17-2-107, as determined by the state treasurer, an amount sufficient to pay the principal and interest as due on the bonds or notes have statutory appropriation authority for such payments. **(In subsection (3), pursuant to sec. 10, Ch. 664, L. 1987, the inclusion of 39-71-2504 terminates June 30, 1991.)**"

Section 11. **Repealer.** Sections 15-6-139, 15-6-140, and 15-6-146, MCA, are repealed.

Section 12. **Effective date.** [This act] is effective on passage and approval.

Section 13. **Applicability.** [This act] applies to tax years beginning after December 31, 1989.

Approved July 25, 1989.

CHAPTER NO. 11

[HB 28]

AN ACT TO GENERALLY REVISE PUBLIC SCHOOL FUNDING AND RELATED TAXATION; TO ELIMINATE THE PRESENT PERMISSIVE LEVY; TO PROVIDE FOR A COUNTY WITH A BELOW-AVERAGE PROPERTY TAX MILL VALUE A GUARANTEED VALUE FOR MILLS LEVIED IN SUPPORT OF THE COUNTY RETIREMENT LEVY FOR DISTRICTS AND A DISTRICT'S OVERSCHEDULE PERMISSIVE AMOUNT; TO INCLUDE COMPREHENSIVE INSURANCE COSTS IN THE GENERAL FUND BUDGET OF SCHOOL DISTRICTS; TO ADJUST THE FOUNDATION PROGRAM SCHEDULES FOR SCHOOL FISCAL YEAR 1991 AND SUCCEEDING YEARS; TO LIMIT, WITH CERTAIN EXCEPTIONS, THE MAXIMUM GENERAL FUND BUDGET OF A DISTRICT TO 135 PERCENT OF THE FOUNDATION PROGRAM AMOUNT FOR THE DISTRICT; TO FURTHER LIMIT THE GENERAL FUND RESERVE OF CERTAIN DISTRICTS; TO REALLOCATE LOTTERY REVENUE FROM RETIREMENT

EQUALIZATION TO STATE EQUALIZATION AID; TO IMPOSE A 40-MILL STATEWIDE LEVY IN SUPPORT OF STATE EQUALIZATION AID; TO INCREASE THE COUNTY ELEMENTARY LEVY FROM 28 MILLS TO 33 MILLS AND THE COUNTY HIGH SCHOOL LEVY FROM 17 MILLS TO 22 MILLS; TO IMPOSE A FLAT TAX RATE ON COAL GROSS PROCEEDS AND TO DISTRIBUTE THE PROCEEDS IN THE SAME MANNER AS PROPERTY TAXES ARE DISTRIBUTED; TO ABOLISH THE EDUCATION TRUST FUND ACCOUNT AND TO ALLOCATE THE BALANCE TO STATE EQUALIZATION AID; TO INSTITUTE A 5 PERCENT EDUCATION SURTAX ON INDIVIDUAL INCOME TAXES AND CORPORATE LICENSE OR INCOME TAXES IN LIEU OF A GENERAL SALES TAX; TO ALLOCATE 15 PERCENT OF THE INTEREST ON THE COAL SEVERANCE TAX PERMANENT FUND TO STATE EQUALIZATION AID; TO STATUTORILY APPROPRIATE ALL REVENUE ALLOCATED BY LAW TO COUNTY AND STATE EQUALIZATION; TO EXCLUDE ALL SCHOOL LEVIES FROM THE PROPERTY TAX LIMITATIONS OF INITIATIVE MEASURE NO. 105; TO LIMIT TO 180 THE NUMBER OF PUPIL-INSTRUCTION DAYS FOR WHICH FOUNDATION PROGRAM SUPPORT MAY BE RECEIVED; TO REQUIRE DISTRIBUTION OF STATE EQUALIZATION AID IN MONTHLY PAYMENTS; TO INCREASE THE GENERAL BONUS PAYMENTS FOR ENLARGED DISTRICTS; TO REQUIRE SCHOOL DISTRICTS TO USE GENERALLY ACCEPTED ACCOUNTING PRINCIPLES; TO PROVIDE FOR A LEGISLATIVE OVERSIGHT COMMITTEE ON SCHOOL FUNDING IMPLEMENTATION TO DIRECT STUDIES ON FURTHER EQUALIZATION OF TRANSPORTATION, INSURANCE, AND CAPITAL EXPENDITURES AND TO PERFORM OTHER DUTIES; TO PROVIDE FOR A TELECOMMUNICATIONS NETWORK FOR EDUCATION; TO REQUIRE THE REVENUE OVERSIGHT COMMITTEE TO STUDY THE CONCEPT OF A GUARANTEED TAX BASE FOR FUNDING ELEMENTARY AND SECONDARY SCHOOLS; TO APPROPRIATE FUNDS FOR EQUALIZATION SUPPORT AND OTHER PURPOSES; TO ELIMINATE TAXATION OF NET PROCEEDS OF OIL AND GAS ON OTHER THAN INTERIM PRODUCTION AND NEW PRODUCTION; TO ESTABLISH A LOCAL GOVERNMENT SEVERANCE TAX IN LIEU OF A TAX ON NET PROCEEDS ON THE PRODUCTION OF OIL AND GAS OTHER THAN INTERIM PRODUCTION AND NEW PRODUCTION; TO PROVIDE FOR A 1-YEAR DELAY IN THE PAYMENT OF LOCAL GOVERNMENT SEVERANCE TAX; TO ALLOCATE THE PROCEEDS OF THE LOCAL GOVERNMENT SEVERANCE TAX ON OIL AND GAS IN THE SAME MANNER AS PROPERTY TAXES ARE DISTRIBUTED; AMENDING SECTIONS 2-7-504, 7-1-2111, 7-7-2101, 7-7-2203, 7-14-2524, 7-14-2525, 7-16-2327, 15-1-501, 15-6-132, 15-10-402, 15-10-412, 15-23-602, 15-23-603, 15-23-605, 15-23-607, 15-23-703, 15-31-121, 15-35-108, 15-36-101, 15-36-102, 15-36-105, 15-36-112, 15-36-121, 17-3-213, 17-5-408, 17-5-704, 17-7-502, 20-3-106, 20-3-205, 20-3-324, 20-3-331, 20-5-305, 20-5-312, 20-6-401, 20-6-506, 20-6-603, 20-6-608, 20-7-414, 20-7-422, 20-7-431, 20-9-104, 20-9-141, 20-9-201, 20-9-212, 20-9-213, 20-9-301, 20-9-303, 20-9-311, 20-9-312, 20-9-315, 20-9-318 THROUGH 20-9-322, 20-9-331, 20-9-333,

20-9-343, 20-9-344, 20-9-346, 20-9-347, 20-9-351 THROUGH 20-9-353, 20-9-501, 20-10-144, 23-5-1027, 90-1-108, 90-6-202, 90-6-212, 90-6-309, AND 90-6-402, MCA, AND SECTION 1, CHAPTER 634, LAWS OF 1989; REPEALING SECTIONS 15-23-604, 15-23-615, 15-23-616, 20-9-105, 20-9-352, 20-9-513, 20-9-531, 20-9-532, AND 90-6-211, MCA; AND PROVIDING EFFECTIVE DATES AND APPLICABILITY DATES.

WHEREAS, it is the intent of the Legislature to enhance equality of educational opportunity for students in the elementary schools and secondary schools of Montana by revising the school funding laws to provide greater equalization of the funding available to school districts and to promote equalization of school district expenditures per student. It is the further intent of the Legislature to preserve local control of the public school system, as guaranteed by Montana's Constitution.

For these purposes, the Legislature determines to equalize funding aid to the school districts through the foundation program for the school fiscal year ending June 30, 1991, in an amount equal to the following percentages of the total costs incurred by all the districts in the state in school fiscal year 1988: 90% of comprehensive insurance and 90% of general fund expenditures. The Legislature also determines to equalize funding for retirement costs by providing a guaranteed property tax mill value for those counties with a mill value per ANB less than the statewide mill value per ANB. The superintendent of public instruction is required to adopt rules to implement distribution of guaranteed tax base aid as provided in [sections 60 through 63]. It is intended that the rules adopted ensure the eligibility of the requesting school districts and the accountability of the districts for the guaranteed tax base aid payments they receive.

The Legislature recognizes its responsibility to devise an equalized system of school funding and recognizes that measures in addition to the provisions in this bill are necessary to fully address equalization of funding and expenditures for transportation, retirement, capital improvements, and other needs of the districts. Because it is necessary to identify those factors that affect disparate expenditure patterns, to determine whether those factors are educationally relevant, and to develop data not currently available to devise methods of equitably funding those needs, the Legislature determines that a study should be conducted, as provided in [sections 53 through 59], and that equitable funding methods for these needs should be addressed by the 52nd Legislature. It is not intended by the Legislature that the individual income tax surtax provide a long-term solution to the school equalization funding problems of Montana.

The Legislature acknowledges the constitutional guarantee of equal educational opportunity for each public school pupil in Montana. The Legislature also acknowledges the sound policy considerations for empowering local trustees to supervise and control the schools in the district, as required by the Montana Constitution. Therefore, to guarantee more equal expenditures per student in similarly sized schools throughout Montana, while also providing each district board of trustees the power to determine and meet the unique and individual needs of students and schools in the district, the Legislature determines that it is reasonable and necessary to

establish a maximum general fund budget limitation for each district, except as provided in 20-9-315, of 135% of the district's foundation program amount. Because of different circumstances that exist from district to district, the Legislature finds that it is reasonable and necessary to permit that range of disparity in expenditures by similarly sized districts throughout the state.

The Legislature intends that the current system of funding county equalization with elementary and high school levies and other revenue sources be maintained without change in order to preserve the current method of providing equalized local support of schools. The statutory appropriation of all revenue earmarked to fund county equalization does not affect the manner in which that revenue is collected, controlled, and distributed to districts by the county. It is intended that a district eligible for federal funds under Title I of Public Law 81-874 will be able to maintain the local contribution rate as required by 20 U.S.C. 238(d)(3)(C) for continuing eligibility.

It is intended that while school districts may conduct more than 180 days of instruction, a school district may not receive foundation program support for more than 180 days of pupil instruction.

Under 20-3-106, 20-9-102, 20-9-201, 20-9-211, and 20-9-213, the Superintendent of Public Instruction is authorized to supervise school financial administration and to adopt rules establishing requirements for budgeting and financial administration of public school districts, including accounting and reporting requirements. Under 20-9-344, the Board of Public Education has authority to require any reports it considers necessary. It is intended that school districts be required to maintain accounting systems based on generally accepted accounting principles and that the Superintendent of Public Instruction adopt rules necessary to implement the requirement. The Superintendent of Public Instruction shall provide training and assistance to the districts as necessary to enable the districts to comply.

It is intended that the districts be required to file accurate and timely reports with the Superintendent of Public Instruction. Districts must be required to provide student and school district data as may be required by the Superintendent of Public Instruction concerning the condition of education in Montana, including personnel information, student and school district demographics, assessment of student and school district achievement, and other appropriate educational factors necessary to enable the Legislature to assess the equality of educational opportunity being provided by the public school districts and to determine the amount of state aid to be distributed to school districts. Districts shall also provide data to meet grant requirements and other national reporting needs.

It is intended that the Superintendent of Public Instruction conduct training and provide forms for the personnel responsible for completing reports. Whenever possible, the Superintendent of Public Instruction shall develop methods for collecting educational data electronically, using formats consistent with school district data processing capabilities. The educational data must be maintained in an electronic format easily accessible by other state agencies and the Legislature.

State equalization aid and county equalization money may be withheld from school districts, as provided by 20-9-344, that do not comply with accounting and reporting requirements.

It is intended that the Superintendent of Public Instruction employ additional personnel during fiscal year 1990 and fiscal year 1991, not to exceed the appropriation, for the purpose of establishing standard accounting and reporting practices in the public school districts and for implementing the additional provisions of this bill.

The Legislature determines that if county equalization revenue is deficient because of noncollected tax payments, state equalization aid may be provided to offset the delinquency.

Be it enacted by the Legislature of the State of Montana:

Section 1. Section 2-7-504, MCA, is amended to read:

"2-7-504. Accounting methods. *Unless otherwise required by law, the* department shall prescribe the general methods and details of accounting for the receipt and disbursement of all *money* belonging to governmental entities referred to in this part and shall establish in those offices general methods and details of accounting. All governmental entity officers shall conform with the standards prescribed by the department."

Section 2. Section 15-10-402, MCA, is amended to read:

"15-10-402. Property tax limited to 1986 levels. (1) Except as provided in subsections (2) and (3), the amount of taxes levied on property described in 15-6-133, 15-6-134, 15-6-136, 15-6-139, 15-6-142, and 15-6-144 may not, for any taxing jurisdiction, exceed the amount levied for taxable year 1986.

(2) The limitation contained in subsection (1) does not apply to levies for rural improvement districts, Title 7, chapter 12, part 21; special improvement districts, Title 7, chapter 12, part 41; *elementary and high school districts, Title 20;* or bonded indebtedness.

(3) New construction or improvements to or deletions from property described in subsection (1) are subject to taxation at 1986 levels.

(4) As used in this section, the "amount of taxes levied" and the "amount levied" mean the actual dollar amount of taxes imposed on an individual piece of property, notwithstanding an increase or decrease in value due to inflation, reappraisal, adjustments in the percentage multiplier used to convert appraised value to taxable value, changes in the number of mills levied, or increase or decrease in the value of a mill."

Section 3. Section 15-10-412, MCA, is amended to read:

"15-10-412. Property tax limited to 1986 levels — clarification — extension to all property classes. Section 15-10-402 is interpreted and clarified as follows:

(1) The limitation to 1986 levels is extended to apply to all classes of property described in Title 15, chapter 6, part 1.

(2) The limitation on the amount of taxes levied is interpreted to mean that, except as otherwise provided in this section, the actual tax liability for an individual property is capped at the dollar amount due in each taxing unit for the 1986 tax year. In tax years thereafter, the property must be taxed in each taxing unit at the 1986 cap or the product of the taxable value and mills levied, whichever is less for each taxing unit, except in a taxing unit that levied a tax in tax years 1983 through 1985 but did not levy a tax in 1986, in which case the actual tax liability for an individual property is capped at the dollar amount due in that taxing unit for the 1985 tax year.

(3) The limitation on the amount of taxes levied does not mean that no further increase may be made in the total taxable valuation of a taxing unit as a result of:

(a) annexation of real property and improvements into a taxing unit;

(b) construction, expansion, or remodeling of improvements;

(c) transfer of property into a taxing unit;

(d) subdivision of real property;

(e) reclassification of property;

(f) increases in the amount of production or the value of production for property described in 15-6-131 or 15-6-132;

(g) transfer of property from tax-exempt to taxable status;

(h) revaluations caused by:

(i) cyclical reappraisal; or

(ii) expansion, addition, replacement, or remodeling of improvements; or

(i) increases in property valuation pursuant to 15-7-111(4) through (8) in order to equalize property values annually.

(4) The limitation on the amount of taxes levied does not mean that no further increase may be made in the taxable valuation or in the actual tax liability on individual property in each class as a result of:

(a) a revaluation caused by:

(i) construction, expansion, replacement, or remodeling of improvements that adds value to the property; or

(ii) cyclical reappraisal;

(b) transfer of property into a taxing unit;

(c) reclassification of property;

(d) increases in the amount of production or the value of production for property described in 15-6-131 or 15-6-132;

(e) annexation of the individual property into a new taxing unit;

(f) conversion of the individual property from tax-exempt to taxable status; or

(g) increases in property valuation pursuant to 15-7-111(4) through (8) in order to equalize property values annually.

(5) Property in classes four, twelve, and fourteen is valued according to the procedures used in 1986, including the designation of 1982 as the base year, until the reappraisal cycle beginning January 1, 1986, is completed and new valuations are placed on the tax rolls and a new base year designated, if the property is:

(a) new construction;

(b) expanded, deleted, replaced, or remodeled improvements;

(c) annexed property; or

(d) property converted from tax-exempt to taxable status.

(6) Property described in subsections (5)(a) through (5)(d) that is not class four, class twelve, or class fourteen property is valued according to the procedures used in 1986 but is also subject to the dollar cap in each taxing unit based on 1986 mills levied.

(7) The limitation on the amount of taxes, as clarified in this section, is intended to leave the property appraisal and valuation methodology of the department of revenue intact. Determinations of county classifications, salaries of local government officers, and all other matters in which total taxable valuation is an integral component are not affected by 15-10-401 and 15-10-402 except for the use of taxable valuation in fixing tax levies. In fixing tax levies, the taxing units of local government may anticipate the deficiency in revenues resulting from the tax limitations in 15-10-401 and 15-10-402, while understanding that regardless of the amount of mills levied, a taxpayer's liability may not exceed the dollar amount due in each taxing unit for the 1986 tax year unless the taxing unit's taxable valuation decreases by 5% or more from the 1986 tax year. If a taxing unit's taxable valuation decreases by 5% or more from the 1986 tax year, it may levy additional mills to compensate for the decreased taxable valuation, but in no case may the mills levied exceed a number calculated to equal the revenue from property taxes for the 1986 tax year in that taxing unit.

(8) The limitation on the amount of taxes levied does not apply to the following levy or special assessment categories, whether or not they are based on commitments made before or after approval of 15-10-401 and 15-10-402:

(a) rural improvement districts;

(b) special improvement districts;

(c) levies pledged for the repayment of bonded indebtedness, including tax increment bonds;

(d) city street maintenance districts;

(e) tax increment financing districts;

(f) satisfaction of judgments against a taxing unit;

(g) street lighting assessments;

(h) revolving funds to support any categories specified in this subsection (8); *and*

(i) elementary and high school districts.

(9) The limitation on the amount of taxes levied does not apply in a taxing unit if the voters in the taxing unit approve an increase in tax liability following a resolution of the governing body of the taxing unit containing:

(a) a finding that there are insufficient funds to adequately operate the taxing unit as a result of 15-10-401 and 15-10-402;

(b) an explanation of the nature of the financial emergency;

(c) an estimate of the amount of funding shortfall expected by the taxing unit;

(d) a statement that applicable fund balances are or by the end of the fiscal year will be depleted;

(e) a finding that there are no alternative sources of revenue;

(f) a summary of the alternatives that the governing body of the taxing unit has considered; and

(g) a statement of the need for the increased revenue and how it will be used.

(10) The limitation on the amount of taxes levied does not apply to levies required to address the funding of relief of suffering of inhabitants caused by famine, conflagration, or other public calamity.

(11) The limitation on the amount of taxes levied by a taxing jurisdiction subject to a statutory maximum mill levy does not prevent a taxing jurisdiction from increasing its number of mills beyond the statutory maximum mill levy to produce revenue equal to its 1986 revenue.

(12) The limitation on the amount of taxes levied does not apply to a levy increase to repay taxes paid under protest in accordance with 15-1-402."

Section 4. Section 15-35-108, MCA, is amended to read:

"15-35-108. Disposal of severance taxes. Severance taxes collected under this chapter must be allocated according to the provisions in effect on the date the tax is due under 15-35-104. Severance taxes collected under the provisions of this chapter are allocated as follows:

(1) To the trust fund created by Article IX, section 5, of the Montana constitution, 50% of total coal severance tax collections. The trust fund moneys shall be deposited in the fund established under 17-6-203(5) and invested by the board of investments as provided by law.

(2) Starting July 1, 1987, and ending June 30, 1993, 12% of coal severance tax collections are allocated to the highway reconstruction trust fund account in the state special revenue fund.

(3) Coal severance tax collections remaining after the allocations provided by subsections (1) and (2) are allocated in the following percentages of the remaining balance:

(a) 17.5% to the credit of the local impact account. Unencumbered funds remaining in the local impact account at the end of each biennium are allocated to the *state special revenue fund for state equalization aid to public schools of the state.*

(b) *30%* to the state special revenue fund for state equalization aid to public schools of the state;

(c) 1% to the state special revenue fund to the credit of the county land planning account;

(d) 1 ¼% to the credit of the renewable resource development bond fund;

(e) 5% to a nonexpendable trust fund for the purpose of parks acquisition or management, protection of works of art in the state capitol, and other cultural and aesthetic projects. Income from this trust fund shall be appropriated as follows:

(i) ⅓ for protection of works of art in the state capitol and other cultural and aesthetic projects; and

(ii) ⅔ for the acquisition, development, operation, and maintenance of any sites and areas described in 23-1-102;

(f) 1% to the state special revenue fund to the credit of the state library commission for the purposes of providing basic library services for the residents of all counties through library federations and for payment of the costs of participating in regional and national networking;

(g) ½ of 1% to the state special revenue fund for conservation districts;

(h) 1 ¼% to the debt service fund type to the credit of the water development debt service fund;

(i) 2% to the state special revenue fund for the Montana Growth Through Agriculture Act;

(j) all other revenues from severance taxes collected under the provisions of this chapter to the credit of the general fund of the state."

Section 5. Section 17-3-213, MCA, is amended to read:

"17-3-213. Allocation to general road fund and countywide school levies. (1) The forest reserve funds so apportioned to each county *must* be apportioned by the county treasurer in each county as follows:

(a) to the general road fund, 66 ⅔% of the total amount received;

(b) to the following countywide school levies, 33 ⅓% of the total sum received:

(i) *county equalization* for elementary schools provided for in 20-9-331; *and*

(ii) *county equalization* for high schools provided for in 20-9-333;

(iii) the high school transportation fund provided for in 20-10-143; *and*

(iv) the elementary *and high school district retirement fund obligations* provided for in 20-9-501.

(2) The apportionment of money to the funds provided for under subsection (1)(b) *must* be made by the county superintendent based on the proportion that the mill levy of each fund bears to the total number of mills for all the funds. Whenever the total amount of money available for apportionment under this section is greater than the total requirements of a levy, the excess money and any interest income must be retained in a separate reserve fund, to be reapportioned in the ensuing school fiscal year to the levies designated in subsection (1)(b).

(3) In counties *in which* special road districts have been created according to law, the board of county commissioners shall distribute a proportionate share of the 66 ⅔% of the total amount received for the general road fund to *the* special road districts within the county based upon the percentage that the total area of *the* road district bears to the total area of the entire county."

Section 6. Section 17-7-502, MCA, is amended to read:

"17-7-502. Statutory appropriations — definition — requisites for validity. (1) A statutory appropriation is an appropriation made by permanent law that authorizes spending by a state agency without the need for a biennial legislative appropriation or budget amendment.

(2) Except as provided in subsection (4), to be effective, a statutory appropriation must comply with both of the following provisions:

(a) The law containing the statutory authority must be listed in subsection (3).

(b) The law or portion of the law making a statutory appropriation must specifically state that a statutory appropriation is made as provided in this section.

(3) The following laws are the only laws containing statutory appropriations: 2-9-202; 2-17-105; 2-18-812; 10-3-203; 10-3-312; 10-3-314; 10-4-301; 13-37-304; 15-25-123; 15-31-702; 15-36-112; 15-37-117; 15-70-101; 16-1-404; 16-1-410; 16-1-411; 17-3-212; 17-5-404; 17-5-424; 17-5-804; 19-8-504; 19-9-702; 19-9-1007; 19-10-205; 19-10-305; 19-10-506; 19-11-512; 19-11-513; 19-11-606; 19-12-301; 19-13-604; 20-6-406; 20-8-111; *[section 51];* 23-5-306; 23-5-409; 23-5-610; 23-5-612; 23-5-1016; 23-5-1027; 27-12-206; 37-51-501; 39-71-2504; 53-6-150; 53-24-206; 61-2-406; 61-5-121; 67-3-205; 75-1-1101; 75-5-1108; 75-11-313; 76-12-123; 80-2-103; 82-11-136; 82-11-161; 90-3-301; 90-4-215; 90-4-613; 90-6-331; 90-9-306; and section 13, House Bill No. 861, Laws of 1985.

(4) There is a statutory appropriation to pay the principal, interest, premiums, and costs of issuing, paying, and securing all bonds, notes, or other obligations, as due, that have been authorized and issued pursuant to

the laws of Montana. Agencies that have entered into agreements authorized by the laws of Montana to pay the state treasurer, for deposit in accordance with 17-2-101 through 17-2-107, as determined by the state treasurer, an amount sufficient to pay the principal and interest as due on the bonds or notes have statutory appropriation authority for such payments. **(In subsection (3), pursuant to sec. 10, Ch. 664, L. 1987, the inclusion of 39-71-2504 terminates June 30, 1991.)**"

Section 7. Section 20-3-106, MCA, is amended to read:

"**20-3-106. Supervision of schools — powers and duties.** The superintendent of public instruction has the general supervision of the public schools and districts of the state, and he shall perform the following duties or acts in implementing and enforcing the provisions of this title:

(1) resolve any controversy resulting from the proration of costs by a joint board of trustees under the provisions of 20-3-362;

(2) issue, renew, or deny teacher certification and emergency authorizations of employment;

(3) negotiate reciprocal tuition agreements with other states in accordance with the provisions of 20-5-314;

(4) serve on the teachers' retirement board in accordance with the provisions of 2-15-1010;

(5) approve or disapprove the orders of a high school boundary commission in accordance with the provisions of 20-6-311;

(6) approve or disapprove the opening or reopening of a school in accordance with the provisions of 20-6-502, 20-6-503, 20-6-504, or 20-6-505;

(7) approve or disapprove school isolation within the limitations prescribed by 20-9-302;

(8) generally supervise the school budgeting procedures prescribed by law in accordance with the provisions of 20-9-102 and prescribe the school budget format in accordance with the provisions of 20-9-103 and 20-9-506;

(9) establish a system of communication for calculating joint district revenues in accordance with the provisions of 20-9-151;

(10) approve or disapprove the adoption of a district's emergency budget resolution under the conditions prescribed in 20-9-163 and publish rules for an application for additional state aid for an emergency budget in accordance with the approval and disbursement provisions of 20-9-166;

(11) generally supervise the school financial administration provisions as prescribed by 20-9-201(2);

(12) prescribe and furnish the annual report forms to enable the districts to report to the county superintendent in accordance with the provisions of 20-9-213(5) and the annual report forms to enable the county superintendents to report to the superintendent of public instruction in accordance with the provisions of 20-3-209;

(13) approve, disapprove, or adjust an increase of the average number belonging (ANB) in accordance with the provisions of 20-9-313 and 20-9-314;

(14) distribute state equalization aid in support of the foundation program *and guaranteed tax base aid,* in accordance with the provisions of *20-9-331, 20-9-333,* 20-9-342, 20-9-346, 20-9-347, *and [sections 60 through 63]*;

(15) distribute state impact aid in accordance with the provisions of 20-9-304;

(16) provide for the uniform and equal provision of transportation by performing the duties prescribed by the provisions of 20-10-112;

(17) approve or disapprove an adult education program for which a district proposes to levy a tax in accordance with the provisions of 20-7-705;

(18) request, accept, deposit, and expend federal *money* in accordance with the provisions of 20-9-603;

(19) authorize the use of federal *money* for the support of an interlocal cooperative agreement in accordance with the provisions of 20-9-703 and 20-9-704;

(20) prescribe the form and contents of and approve or disapprove interstate contracts in accordance with the provisions of 20-9-705;

(21) approve or disapprove the conduct of school on a Saturday or on pupil-instruction-related days in accordance with the provisions of 20-1-303 and 20-1-304;

(22) recommend standards of accreditation for all schools to the board of public education and evaluate compliance with *the* standards and recommend accreditation status of every school to the board of public education in accordance with the provisions of 20-7-101 and 20-7-102;

(23) collect and maintain a file of curriculum guides and assist schools with instructional programs in accordance with the provisions of 20-7-113 and 20-7-114;

(24) establish and maintain a library of visual, aural, and other educational media in accordance with the provisions of 20-7-201;

(25) license textbook dealers and initiate prosecution of textbook dealers violating the law in accordance with the provisions of the textbooks part of this title;

(26) as the governing agent and executive officer of the state of Montana for K-12 vocational education, adopt the policies prescribed by and in accordance with the provisions of 20-7-301;

(27) supervise and coordinate the conduct of special education in the state in accordance with the provisions of 20-7-403;

(28) administer the traffic education program in accordance with the provisions of 20-7-502;

(29) administer the school food services program in accordance with the provisions of 20-10-201, 20-10-202, and 20-10-203;

(30) review school building plans and specifications in accordance with the provisions of 20-6-622;

(31) prescribe the method of identification and signals to be used by school safety patrols in accordance with the provisions of 20-1-408;

(32) provide schools with information and technical assistance for compliance with the student assessment rules provided for in 20-2-121 and collect and summarize the results of *the* student assessment for the board of public education and the legislature;

(33) administer the distribution of *guaranteed tax base aid for county retirement levy obligations in accordance with [sections 60 through 63]*; and

(34) perform any other duty prescribed from time to time by this title, any other act of the legislature, or the policies of the board of public education. **(Subsection (33) effective July 1, 1988—sec. 8, Ch. 635, L. 1987.)**"

Section 8. Section 20-3-205, MCA, is amended to read:

"**20-3-205. Powers and duties.** The county superintendent has general supervision of the schools of the county within the limitations prescribed by this title and shall perform the following duties or acts:

(1) determine, establish, and reestablish trustee nominating districts in accordance with the provisions of 20-3-352, 20-3-353, and 20-3-354;

(2) administer and file the oaths of members of the boards of trustees of the districts in his county in accordance with the provisions of 20-3-307;

(3) register the teacher or specialist certificates or emergency authorization of employment of any person employed in the county as a teacher, specialist, principal, or district superintendent in accordance with the provisions of 20-4-202;

(4) act on each tuition application submitted to him in accordance with the provisions of 20-5-301, 20-5-302, 20-5-304, and 20-5-311 and transmit the tuition information required by 20-5-312;

(5) file a copy of the audit report for a district in accordance with the provisions of 20-9-203;

(6) classify districts in accordance with the provisions of 20-6-201 and 20-6-301;

(7) keep a transcript and reconcile the district boundaries of the county in accordance with the provisions of 20-6-103;

(8) fulfill all responsibilities assigned to him under the provisions of this title regulating the organization, alteration, or abandonment of districts;

(9) act on any unification proposition and, if approved, establish additional trustee nominating districts in accordance with 20-6-312 and 20-6-313;

(10) estimate the average number belonging (ANB) of an opening school in accordance with the provisions of 20-6-502, 20-6-503, 20-6-504, or 20-6-506;

(11) process and, when required, act on school isolation applications in accordance with the provisions of 20-9-302;

(12) complete the budgets, compute the budgeted revenues and tax levies, file final and emergency budgets, and fulfill such other responsibilities assigned to him under the provisions of this title regulating school budgeting systems;

(13) submit an annual financial report to the superintendent of public instruction in accordance with the provisions of 20-9-211;

(14) *monthly*, unless otherwise provided by law, order the county treasurer to apportion state money, county school money, and any other school money subject to apportionment in accordance with the provisions of 20-9-212, 20-9-334, 20-9-347, 20-10-145, or 20-10-146;

(15) act on any request to transfer average number belonging (ANB) in accordance with the provisions of 20-9-313(3);

(16) calculate the estimated budgeted general fund sources of revenue in accordance with the provisions of 20-9-348 and the other general fund revenue provisions of the general fund part of this title;

(17) compute the revenues and the district and county levy requirements for each fund included in each district's final budget and report *the* computations to the board of county commissioners in accordance with the provisions of the general fund, transportation, bonds, and other school funds parts of this title;

(18) file and forward bus driver certifications, transportation contracts, and state transportation reimbursement claims in accordance with the provisions of 20-10-103, 20-10-143, or 20-10-145;

(19) for districts which do not employ a district superintendent or principal, recommend library book and textbook selections in accordance with the provisions of 20-7-204 or 20-7-602;

(20) notify the superintendent of public instruction of a textbook dealer's activities when required under the provisions of 20-7-605 and otherwise comply with the textbook dealer provisions of this title;

(21) act on district requests to allocate federal money for indigent children for school food services in accordance with the provisions of 20-10-205;

(22) perform any other duty prescribed from time to time by this title, any other act of the legislature, the policies of the board of public education, the policies of the board of regents relating to community college districts, or the rules of the superintendent of public instruction;

(23) administer the oath of office to trustees without the receipt of pay for administering the oath;

(24) keep a record of his official acts, preserve all reports submitted to him under the provisions of this title, preserve all books and instructional equipment or supplies, keep all documents applicable to the administration of the office, and surrender *all* records, books, supplies, and equipment to his successor;

(25) within 90 days after the close of the school fiscal year, publish an annual report in the county newspaper stating the following financial information for the school fiscal year just ended for each district of the county:

(a) the total of the cash balances of all funds maintained by the district at the beginning of the year;

(b) the total receipts that were realized in each fund maintained by the district;

(c) the total expenditures that were made from each fund maintained by the district; and

(d) the total of the cash balances of all funds maintained by the district at the end of the school fiscal year; and

(26) hold meetings for the members of the trustees from time to time at which matters for the good of the districts *must* be discussed."

Section 9. Section 20-3-324, MCA, is amended to read:

"20-3-324. Powers and duties. As prescribed elsewhere in this title, the trustees of each district shall:

(1) employ or dismiss a teacher, principal, or other assistant upon the recommendation of the district superintendent, the county high school principal, or other principal as the board considers necessary, accepting or rejecting any recommendation as the trustees in their sole discretion determine, in accordance with the provisions of Title 20, chapter 4;

(2) employ and dismiss administrative personnel, clerks, secretaries, teacher aides, custodians, maintenance personnel, school bus drivers, food service personnel, nurses, and any other personnel considered necessary to carry out the various services of the district;

(3) administer the attendance and tuition provisions and otherwise govern the pupils of the district in accordance with the provisions of the pupils chapter of this title;

(4) call, conduct, and certify the elections of the district in accordance with the provisions of the school elections chapter of this title;

(5) participate in the teachers' retirement system of the state of Montana in accordance with the provisions of the teachers' retirement system chapter of Title 19;

(6) participate in district boundary change actions in accordance with the provisions of the districts chapter of this title;

(7) organize, open, close, or acquire isolation status for the schools of the district in accordance with the provisions of the school organization part of this title;

(8) adopt and administer the annual budget or an emergency budget of the district in accordance with the provisions of the school budget system part of this title;

(9) conduct the fiscal business of the district in accordance with the provisions of the school financial administration part of this title;

(10) establish the ANB, foundation program, additional levy, cash reserve, and state impact aid amount for the general fund of the district in accordance with the provisions of the general fund part of this title;

(11) establish, maintain, budget, and finance the transportation program of the district in accordance with the provisions of the transportation parts of this title;

(12) issue, refund, sell, budget, and redeem the bonds of the district in accordance with the provisions of the bonds parts of this title;

(13) when applicable, establish, financially administer, and budget for the tuition fund, retirement fund, building reserve fund, adult education fund, nonoperating fund, school food services fund, miscellaneous federal programs fund, building fund, lease or rental agreement fund, traffic education fund, and interlocal cooperative agreement fund in accordance with the provisions of the other school funds parts of this title;

(14) when applicable, administer any interlocal cooperative agreement, gifts, legacies, or devises in accordance with the provisions of the miscellaneous financial parts of this title;

(15) hold in trust, acquire, and dispose of the real and personal property of the district in accordance with the provisions of the school sites and facilities part of this title;

(16) operate the schools of the district in accordance with the provisions of the school calendar part of this title;

(17) establish and maintain the instructional services of the schools of the district in accordance with the provisions of the instructional services, textbooks, vocational education, and special education parts of this title;

(18) establish and maintain the school food services of the district in accordance with the provisions of the school food services parts of this title;

(19) make reports from time to time as the county superintendent, superintendent of public instruction, and board of public education may require;

(20) retain, when considered advisable, a physician or registered nurse to inspect the sanitary conditions of the school or the general health conditions of each pupil and, upon request, make available to any parent or guardian any medical reports or health records maintained by the district pertaining to his child;

(21) for each member of the trustees, visit each school of the district not less than once each school fiscal year to examine its management, conditions, and needs, except trustees from a first-class school district may share the responsibility for visiting each school in the district;

(22) procure and display outside daily in suitable weather at each school of the district an American flag that measures not less than 4 feet by 6 feet;

(23) adopt and administer a district policy on assessment for placement of any child who enrolls in a school of the district from a nonpublic school that is not accredited, as required in 20-5-110; and

(24) perform any other duty and enforce any other requirements for the government of the schools prescribed by this title, the policies of the board of public education, or the rules of the superintendent of public instruction."

Section 10. Section 20-3-331, MCA, is amended to read:

"20-3-331. Purchase of liability insurance. The trustees of any district may purchase insurance coverage for the district, trustees, and employees against liability for the death, injury, or disability of any person or damage to property. *The trustees shall include the cost of coverage in the general fund budget of the district.*"

Section 11. Section 20-5-305, MCA, is amended to read:

"20-5-305. Elementary tuition rates. (1) Whenever a pupil of an elementary district has been granted approval to attend a school outside of the district in which he resides, under the provisions of 20-5-301 or 20-5-302, *the* district *of residence* shall pay tuition to the elementary district where the pupil attends school. Except as provided in subsection (2), the basis of the rate of tuition shall be determined by the attended district. The rate of tuition *must* be determined by:

(a) totaling the actual expenditures from the district general fund, the debt service fund, and, if the pupil is a resident of another county, the retirement fund;

(b) dividing the amount determined in subsection (1)(a) by the ANB of the district for the current fiscal year, as determined under the provisions of 20-9-311; and

(c) subtracting *from the amount determined in subsection (1)(b)* the per-ANB amount allowed by the foundation program *schedules and the per-ANB amount of guaranteed tax base aid as provided in [sections 60 through 63]*.

(2) The tuition for a full-time elementary special education pupil must be determined under rules adopted by the superintendent of public instruction for the calculation of elementary tuition for full-time elementary special education pupils as designated in 20-9-311 for funding purposes."

Section 12. Section 20-5-312, MCA, is amended to read:

"20-5-312. Reporting, budgeting, and payment for high school tuition. (1) Except as provided in subsection (2), at the close of the school term of each school fiscal year, the trustees of each high school district shall determine the rate of tuition for the current school fiscal year by:

(a) totaling the actual expenditures from the district general fund, the debt service fund, and, if the pupil is a resident of another county, the retirement fund;

(b) dividing the amount determined in subsection (1)(a) above by the ANB of the district as determined under the provisions of 20-9-311; and

(c) subtracting *from the amount determined in subsection (1)(b)* the per-ANB amount allowed by the foundation program *schedules and the per-ANB amount of guaranteed tax base aid as provided in [sections 60 through 63]*.

(2) The tuition for a full-time high school special education pupil must be determined under rules adopted by the superintendent of public instruction for the calculation of tuition for full-time high school special education pupils as designated in 20-9-311 for funding purposes.

(3) Before July 15, the trustees shall report to the county superintendent of the county in which the district is located:

(a) the names, addresses, and resident districts of the pupils attending the schools of the district under an approved tuition agreement;

(b) the number of days of school attended by each pupil;

(c) the amount, if any, of each pupil's tuition payment that the trustees, in their discretion, have the authority to waive; and

(d) the rate of current school fiscal year tuition, as determined under the provisions of this section.

(4) When the county superintendent receives a tuition report from a district, he shall immediately send the reported information to the superintendent of each district in which the reported pupils reside.

(5) When the district superintendent receives a tuition report or reports for high school pupils residing in his district and attending an out-of-district high school under approved tuition agreements, he shall determine the total amount of tuition due *the* out-of-district high schools on the basis of the following per-pupil schedule: the rate of tuition, number of pupils attending under an approved tuition agreement, and other information provided by each high school district where resident district pupils have attended school.

(6) The total amount of the high school tuition, with consideration of any tuition waivers, for pupils attending a high school outside the county of residence must be financed by the county basic special tax for high schools as provided in 20-9-334. In December, the county superintendent shall cause the payment by county warrant of at least one-half of the high school tuition obligations established under this section out of the first money realized from the county basic special tax for high schools. The remaining obligations must be paid by June 15 of the school fiscal year. The payments must be made to the county treasurer of the county where each high school entitled to tuition is located. The county treasurer shall credit tuition receipts to the general fund of the applicable high school district, and the tuition receipts must be used in accordance with the provisions of 20-9-141.

(7) For pupils attending a high school outside their district of residence but within the county of residence, the total amount of the tuition, with consideration of any tuition waivers, must be paid during the ensuing school fiscal year. The trustees of the sending high school district shall include the tuition amount in the tuition fund of the preliminary and final budgets. This budgeted tuition amount is not subject to the budget adjustment provisions of 20-9-132. The county superintendent shall report the net tuition fund levy requirement for each high school district to the county commissioners on the second Monday of August, and a levy on the district must be made by the county commissioners in accordance with 20-9-142. The levy requirement must be calculated by subtracting from the total expenditure amount authorized in the final tuition fund budget the sum of the cash balance in the tuition fund at the end of the immediately preceding school fiscal year plus any other anticipated money that may be realized in the tuition fund. The trustees shall pay by warrants drawn on the tuition fund the tuition amounts owed to each district included in the county superintendent's notification. Payments must be made whenever there is a sufficient amount of cash available in the tuition fund but no later than the end of the school fiscal year for which the budget is adopted. However, if the trustees of either the sending or receiving high school district feel the transfer privilege provided by this subsection is being abused, they may appeal to the county superintendent of schools, who shall hold a hearing and either approve or disapprove the transfer."

Section 13. Section 20-6-401, MCA, is amended to read:

"20-6-401. Definitions. As used in this part, unless the context clearly indicates otherwise, the following definitions apply:

(1) "Component districts" means the elementary or high school districts incorporated into the enlarged district.

(2) "Eligible pupils" means the average number belonging (ANB) in the operating schools of the component districts and the tuition pupils residing in the component districts and attending another district's school under the tuition provisions of the school laws, except that the pupils residing in the component district having the largest total number of pupils are ineligible for bonus payment consideration.

(3) "Enlarged district" means the elementary or high school district resulting from the consolidation or annexation of two or more component districts.

(4) "General bonus payment" for first- and second-class school districts must be *$450* per eligible pupil per year for a period of 3 years and must be deposited in the enlarged district's general fund. General bonus payment for third-class school districts must be *$750* per eligible pupil per year for a period of 3 years and must be deposited in the enlarged district's general fund. The *general bonus* payment must be made from the state school equalization aid account.

(5) "Transportation bonus payment" is the provision of 66 ⅔% state financing of the on-schedule transportation amount as provided by the transportation provisions of the school laws. When an eligible pupil is entitled to transportation, the enlarged district is entitled to the transportation

bonus payment for the eligible pupil for a period of 3 years. The payment must be made from the state transportation aid account. When the eligible pupil rides a bus providing transportation for ineligible pupils, the 66 ⅔% state financing of the on-schedule amount for this payment must be prorated to provide financing for the eligible pupil."

Section 14. Section 20-6-506, MCA, is amended to read:

"20-6-506. Budgeting and cost sharing when junior high school operated by elementary district and high school district operating a county high school. (1) Whenever the opening of a junior high school is approved for the ensuing school fiscal year under 20-6-505, the county superintendent shall estimate the average number belonging (ANB) after investigating the probable enrollment for the junior high school. The ANB determined by the county superintendent and the ANB actually realized in subsequent school fiscal years *must* be applied under 20-9-320 to prorate the *foundation program schedule amount provided in 20-9-303(2)(a)* between the elementary and high school districts. Each district shall adopt its general fund budget on the basis of the prorated amount and shall finance its proportionate share of the cost of operating the junior high school.

(2) The cost of operating the junior high school *must* be prorated between the elementary district and the high school district on the basis of the ratio that the number of pupils of their district is to the total enrollment of the junior high school."

Section 15. Section 20-6-603, MCA, is amended to read:

"20-6-603. Trustees' authority to acquire or dispose of sites and buildings — when election required. (1) The trustees of any district *may* purchase, build, exchange, or otherwise acquire, sell, or dispose of sites and buildings of the district. *Action may* not be taken by the trustees without the approval of the qualified electors of the district at an election called for *the purpose of* approval unless:

(a) a bond issue has been authorized for the purpose of constructing, purchasing, or acquiring the site or building;

(b) an additional levy under the provisions of 20-9-353 has been approved for the purpose of constructing, purchasing, or acquiring the site or building;

(c) the cost of constructing, purchasing, or acquiring the site or building is financed without exceeding the *foundation program schedule amount provided in 20-9-303(2)(a),* and in the case of a site purchase, the site has been approved under the provisions of 20-6-621; or

(d) *money is* otherwise available under the provisions of this title and the ballot for the site approval for *the* building incorporated a description of the building to be located on the site.

(2) When an election is conducted under the provisions of this section, it *must* be called under the provisions of 20-20-201 and *must* be conducted in the manner prescribed by this title for school elections. An elector qualified to vote under the provisions of 20-20-301 *may* vote in *the* election. If

a majority of those electors voting at the election approve the proposed action, the trustees may take the proposed action."

Section 16. Section 20-6-608, MCA, is amended to read:

"20-6-608. Authority and duty of trustees to insure district property. The trustees of any district shall insure any or all real and personal property of the district. *The trustees shall include the cost of insurance in the general fund budget of the district.*"

Section 17. Section 20-7-414, MCA, is amended to read:

"20-7-414. Determination of children in need and type of special education needed — approval of classes and programs by superintendent. (1) The determination of the children requiring special education and the type of special education needed by these children *is* the responsibility of the trustees, and *the* determination *must* be made in compliance with the procedures established in the rules of the superintendent of public instruction. Whenever the trustees of a school district or the governing authority of an institution learn of a handicapped child in their jurisdiction who is in need of special education, they shall determine whether the child is in need of a surrogate parent by determining whether the parents or guardian is unknown or unavailable or if the child is a ward of the state. The determination must be made within 10 days of the date on which the trustees of a school district or the governing authority of an institution learned of the presence of the child in the district. If the child is in need of a surrogate parent, the trustees of a school district or the governing authority of an institution must nominate a surrogate parent for the child as provided in 20-7-461.

(2) Whenever the trustees of any district intend to establish a special education class or program, they shall apply for approval and funding of the class or program by the superintendent of public instruction. The superintendent of public instruction shall approve or disapprove the application for the special education class or program on the basis of its compliance with the laws of the state of Montana, the special education policies adopted by the board of public education, and the rules of the superintendent of public instruction. No special education class may be operated by the trustees without the approval of the superintendent of public instruction. Each special education class or program must be approved annually to be funded as part of the *foundation program* for special education."

Section 18. Section 20-7-422, MCA, is amended to read:

"20-7-422. Out-of-state tuition for special education children. (1) If the trustees of any district recommend to the superintendent of public instruction the attendance of a child in need of special education in a special education program offered outside of the state of Montana, *the* arrangements *are* not subject to the out-of-state attendance provisions of the laws governing the attendance of pupils in schools outside the state of Montana.

(2) Whenever the attendance of a child at an out-of-state special education program is approved by the superintendent of public instruction, the superintendent of public instruction *shall*, in cooperation with the department of family services, negotiate the program for the child and the amount and manner of payment of tuition. The amount of tuition *must* be included as a contracted service in 20-7-431(1)(a)(iii)(A) in the *foundation program amount* for special education."

Section 19. Section 20-7-431, MCA, is amended to read:

"20-7-431. Allowable cost schedule for special programs — superintendent to make rules — annual accounting. (1) For the purpose of determining the *foundation program amount* for special education as defined in 20-9-321, the following schedule of allowable costs *must* be followed by the school district in preparation of its special education budget for state aid request purposes and by the superintendent of public instruction in his review and approval of the budget (for the purposes of determining the amount of the *foundation program* for special education for the district, and as used in this schedule, "full-time special pupil" and "regular ANB" are to be determined in accordance with 20-9-311 and 20-9-313):

(a) instruction: salaries, benefits, supplies, textbooks, and other expenses including:

(i) salaries and benefits of special program teachers, regular program teachers, teacher aides, special education supervisors, audiologists, and speech and hearing clinicians—the entire cost if employed full time in the special program; if such personnel are shared between special and regular programs—a portion of the entire cost corresponding to the entire working time which each person devotes to the special program;

(ii) teaching supplies and textbooks if used exclusively for special programs—the actual total cost;

(iii) other expenses:

(A) contracted services, including fees paid for professional advice and consultation regarding special students or the special program, and the delivery of special education services by public or private agencies—the actual total cost;

(B) transportation costs for special education personnel who travel on an itinerant basis from school to school or district to district or to in-state child study team meetings or in-state individualized education program meetings—the actual cost to the district calculated on the same mileage rate used by the district for other travel reimbursement purposes;

(b) supportive services, including:

(i) salaries and benefits of professional supportive personnel—the entire cost if employed full time in the special program; if *the* personnel are shared between special and regular programs—a portion of the entire cost corresponding to the entire working time which each person devotes to the special program. Professional supportive personnel may include counselors, social workers, psychologists, psychometrists, physicians, nurses, and physical and occupational therapists.

(ii) salaries and benefits of clerical personnel *who assist* professional personnel in supportive services—the entire cost if employed full time in the

special program; if *the* personnel are shared between special and regular programs—a portion of the entire cost corresponding to the entire working time which each person devotes to the special program;

(c) equipment:

(i) equipment—the actual total cost;

(ii) special equipment for district-owned school buses necessary to accommodate special students—the actual total cost;

(iii) special equipment for school buses contracted to transport special students—that portion of the contract price attributable to the cost of special equipment or personnel required to accommodate special students—the actual special cost;

(iv) repair and maintenance of equipment—the actual total cost;

(d) room and board costs when the special pupil has to attend a program at such a distance from his home that commuting is undesirable as determined by the superintendent of public instruction.

(2) The superintendent of public instruction shall *adopt* rules in accordance with the policies of the board of public education for:

(a) keeping necessary records for supportive and administrative personnel and any personnel shared between special and regular programs;

(b) defining the total special program caseload that *must* be assigned to specific support persons and the kinds of professional specialties to be considered relevant to the program before the district may count an allowable cost under subsection (1)(b) of this section; and

(c) defining the kinds or types of equipment whose costs may be counted under subsection (1)(c)(i) of this section.

(3) An annual accounting of all expenditures of school district general fund *money* for special education *must* be made by the district trustees on forms furnished by the superintendent of public instruction. The superintendent of public instruction shall make rules for *the* accounting.

(4) If a board of trustees chooses to exceed the budget approved by the superintendent of public instruction, costs in excess of the approved budget may not be reimbursed under the *foundation program* for special education.

(5) Allowable costs prescribed in this section do not include the costs of the teachers' retirement system, the public employees' retirement system, the federal social security system, or the costs for unemployment compensation insurance.

(6) (a) Notwithstanding other provisions of the law, the superintendent of public instruction *may* not approve a *foundation program amount* for special education *that* exceeds legislative appropriations; however, any unexpended balance from the first year of a biennial appropriation may be spent in the second year of the biennium in addition to the second year appropriation.

(b) If the total allowable cost of the special education budgets exceeds legislative appropriations available for special education, each district shall receive a pro rata share of the available appropriations based upon prioritized budget items as established by the superintendent of public instruction. The amount of the approved budgets in excess of the available appropriations may not be reimbursed under the *foundation program* for special education and is the responsibility of the school district."

Section 20. Section 20-9-104, MCA, is amended to read:

"**20-9-104. General fund cash reserve.** *(1)* At the end of each school fiscal year, the trustees of each district shall designate *the* portion of the general fund end-of-the-year cash balance *that is to* be earmarked as cash reserve for the purpose of paying general fund warrants issued by the district from July 1 to November 30 of the ensuing school fiscal year. *Except as provided in subsections (3) and (4), the* amount of the general fund cash balance that is earmarked as cash reserve *may* not exceed *the following percentages* of the final general fund budget for the ensuing school fiscal year:

(a) 35% for a district that did not receive state equalization aid during the current school fiscal year;

(b) 30% for a district that received state equalization aid equal to 25% or less of its foundation program schedule entitlement in the current school fiscal year; and

(c) 20% for a district that received state equalization aid equal to more than 25% of its foundation program schedule entitlement in the current school fiscal year.

(2) The amount held as cash reserve may not be used for property tax reduction in the manner permitted by 20-9-141(1)(b) for other receipts. Any portion of the general fund end-of-the-year cash balance that is not earmarked for cash reserve purposes *is* cash reappropriated *and must* be used for property tax reduction as provided in 20-9-141(1)(b)(iii).

(3) The limitation of subsection (1) does not apply when the amount in excess of the limitation is equal to or less than:

(a) any amount received during the current school fiscal year under Public Law 81-874;

(b) the unused balance of any amount received in settlement of tax payments protested prior to [the effective date of this section]; or

(c) any amount received as a general bonus payment under 20-6-401.

(4) The limitation of subsection (1) does not apply when the amount earmarked as cash reserve is $10,000 or less."

Section 21. Section 20-9-141, MCA, is amended to read:

"**20-9-141. Computation of general fund net levy requirement by county superintendent.** (1) The county superintendent shall compute the levy requirement for each district's general fund on the basis of the following procedure:

(a) Determine the funding required for the district's final general fund budget less the amount established by the schedules in 20-9-316 through 20-9-321 by totaling:

(i) the district's nonisolated school foundation program requirement to be met by a district levy as provided in 20-9-303; and

(ii) any *additional* general fund budget amount adopted by the trustees of the district under the provisions of 20-9-353, including any additional levies authorized by the electors of the district.

(b) Determine the *money* available for the reduction of the property tax on the district for the general fund by totaling:

(i) anticipated federal *money* received under the provisions of Title I of Public Law 81-874 or other anticipated federal *money* received in lieu of *that* federal act;

(ii) anticipated tuition payments for out-of-district pupils under the provisions of 20-5-303, 20-5-307, 20-5-312, and 20-5-313;

(iii) general fund cash reappropriated, as established under the provisions of 20-9-104;

(iv) anticipated or reappropriated state impact aid received under the provisions of 20-9-304;

(v) anticipated or reappropriated revenue from property taxes *and fees* imposed under *23-2-517, 23-2-803,* 61-3-504(2), *61-3-521,* 61-3-537, *and 67-3-204*;

(vi) anticipated net proceeds taxes for interim production and new production, as defined in 15-23-601;

(vii) anticipated interest to be earned or reappropriated interest earned by the investment of general fund cash in accordance with the provisions of 20-9-213(4);

(viii) anticipated revenue from corporation license taxes collected from financial institutions under the provisions of 15-31-702; and

(ix) any other revenue anticipated by the trustees to be received during the ensuing school fiscal year which may be used to finance the general fund.

(c) Subtract the *money* available to reduce the property tax required to finance the general fund that has been determined in subsection (1)(b) from the total requirement determined in subsection (1)(a).

(2) The net general fund levy requirement determined in subsection (1)(c) *must* be reported to the county commissioners on the second Monday of August by the county superintendent as the general fund levy requirement for the district, and a levy *must* be made by the county commissioners in accordance with 20-9-142."

Section 22. Section 20-9-201, MCA, is amended to read:

"20-9-201. Definitions and application. (1) As used in this title, unless the context clearly indicates otherwise, "fund" means a separate

detailed account of receipts and expenditures for a specific purpose as authorized by law. Funds are classified as follows:

(a) A "budgeted fund" means any fund for which a budget must be adopted in order to expend money from *the* fund. The general fund, transportation fund, bus depreciation reserve fund, elementary tuition fund, retirement fund, debt service fund, leased facilities fund, building reserve fund, adult education fund, nonoperating fund, and any other funds so designated by the legislature *are* budgeted funds.

(b) A "nonbudgeted fund" means any fund for which a budget is not required in order to expend money on deposit in *the* fund. The school food services fund, miscellaneous federal programs fund, building fund, lease or rental agreement fund, traffic education fund, interlocal cooperative fund, and any other funds so designated by the legislature *are* nonbudgeted funds.

(2) The school financial administration provisions of this title apply to all money of any elementary or high school district except the extracurricular money realized from pupil activities. *Elementary and high school districts shall record the receipt and disbursement of all money in accordance with generally accepted accounting principles.* The superintendent of public instruction has general supervisory authority *as prescribed by law* over the school financial administration provisions, as they relate to elementary and high school districts. *He* shall *adopt* rules necessary to secure compliance with the law."

Section 23. Section 20-9-212, MCA, is amended to read:

"20-9-212. Duties of county treasurer. The county treasurer of each county shall:

(1) receive and hold all school money subject to apportionment and keep a separate accounting of its apportionment to the several districts which are entitled to a portion of *the* money according to the apportionments ordered by the county superintendent. A separate accounting *must* be maintained for each county fund supported by a countywide levy for a specific, authorized purpose, including:

(a) the basic county tax in support of the elementary foundation programs;

(b) the basic special tax for high schools in support of the high school foundation programs;

(c) the county tax in support of the county's high school transportation obligation;

(d) the county tax in support of the *elementary and high school district retirement obligations; and*

(e) any other county tax for schools, including the community colleges, which may be authorized by law and levied by the county commissioners;

(2) whenever requested, notify the county superintendent and the superintendent of public instruction of the amount of county school money

on deposit in each of the funds enumerated in subsection (1) of this section and the amount of any other school money subject to apportionment and apportion *the* county and other school money to the districts in accordance with the apportionment ordered by the county superintendent;

(3) keep a separate accounting of the expenditures for each budgeted fund included in the final budget of each district;

(4) keep a separate accounting of the receipts, expenditures, and cash balances for each budgeted fund included in the final budget of each district and for each nonbudgeted fund established by each district;

(5) except as otherwise limited by law, pay all warrants properly drawn on the county or district school money and properly endorsed by their holders;

(6) receive all revenue collected by and for each district and deposit these receipts in the fund designated by law or by the district if no fund is designated by law. Interest and penalties on delinquent school taxes shall be credited to the same fund and district for which the original taxes were levied.

(7) send all *revenue* received for a joint district, part of which is situated in his county, to the county treasurer designated as the custodian of *the revenue*, no later than December 15 of each year and every 3 months thereafter until the end of the school fiscal year;

(8) at the direction of the trustees of a district, assist the district in the issuance and sale of tax and revenue anticipation notes as provided in Title 7, chapter 6, part 11;

(9) register district warrants drawn on a budgeted fund in accordance with 7-6-2604 when there is insufficient money available in all funds of the district to make payment of *the* warrant. Redemption of registered warrants *must* be made in accordance with 7-6-2116, 7-6-2605, and 7-6-2606.

(10) invest the money of any district as directed by the trustees of the district within 3 working days of *the* direction;

(11) each month *give* to the trustees of each district an itemized report for each fund maintained by the district, showing the paid warrants, outstanding warrants, registered warrants, amounts and types of revenue received, and the cash balance;

(12) remit promptly to the state treasurer receipts for the county tax for a vocational-technical center when levied by the board of county commissioners *under the provisions of 20-16-202; and*

(13) invest the money received from the basic county tax in support of the elementary foundation programs and the basic special tax in support of the high school foundation programs within 3 working days of receipt. The money must be invested until the working day before it is required to be distributed to school districts within the county or remitted to the state. Permissible investments are specified in 20-9-213(4). All investment income must be deposited, and credited proportionately, in the funds established to account for the taxes received for the purposes specified in subsections (1)(a) and (1)(b)."

Section 24. Section 20-9-213, MCA, is amended to read:

"**20-9-213. Duties of trustees.** The trustees of each district shall have the sole power and authority to transact all fiscal business and execute all contracts in the name of *the* district. No person other than the trustees acting as a governing board *may* expend *money* of the district. In conducting the fiscal business of the district, the trustees shall:

(1) cause the keeping of an accurate, detailed accounting of all receipts and expenditures of school *money* for each fund maintained by the district in accordance with *generally accepted accounting principles and the* rules prescribed by the superintendent of public instruction. The record of *the* accounting *must* be open to public inspection at any meeting of the trustees.

(2) authorize all expenditures of district *money* and cause warrants to be issued for the payment of lawful obligations;

(3) issue warrants on any budgeted fund in anticipation of budgeted revenues, except that *the* expenditures *may* not exceed the amount budgeted for *the* fund;

(4) invest any *money* of the district, whenever in the judgment of the trustees *the* investment would be advantageous to the district, by directing the county treasurer to invest any money of the district in direct obligations of the United States government; in savings or time deposits in a state or national bank, building or loan association, savings and loan association, or credit union insured by the FDIC, FSLIC, or NCUA located in the state; or in a repurchase agreement as authorized in 7-6-213. All interest collected on *the* deposits or investments *must* be credited to the fund from which the money was withdrawn, except that interest earned on account of the investment of money realized from the sale of bonds *must* be credited to the debt service fund or the building fund, at the discretion of the board of trustees. The placement of the investment by the county treasurer *is* not subject to ratable distribution laws and *must* be done in accordance with the directive from the board of trustees. A district may invest *money* under the state unified investment program established in Title 17, chapter 6.

(5) cause the district to record every transaction in the appropriate account before the accounts are closed at the end of the fiscal year in order to properly report the receipt, use, and disposition of all money and property for which the district is accountable;

(6) report annually to the county superintendent, not later than August 1, the financial activities of each fund maintained by the district during the last completed school fiscal year, on the forms prescribed and furnished by the superintendent of public instruction. Annual fiscal reports for joint school districts *must* be submitted to the county superintendent of each county in which part of the joint district is situated.

(7) whenever requested, report any other fiscal activities to the county superintendent, superintendent of public instruction, or board of public education;

(8) cause the accounting records of the district to be audited *biennially* as required by *2-7-503*; and

(9) perform, in the manner permitted by law, other fiscal duties that are in the best interests of the district."

Section 25. Section 20-9-301, MCA, is amended to read:

"20-9-301. Purpose of foundation program and definition of general fund budget. (1) A uniform system of free public schools sufficient for the education of and open to all school age children of the state *must* be established and maintained throughout the state of Montana. The state shall aid in the support of its several school districts on the basis of their financial need as measured by the foundation program and in the manner established in this title.

(2) The principal budgetary vehicle for achieving the minimum financing as established by the foundation program *is* the general fund *budget* of the district. The purpose of the general fund *budget is* to finance those general maintenance and operational costs of a district not financed by other funds established for special purposes in this title.

(3) The amount of the general fund budget for each school fiscal year *may* not exceed the financing limitations established by this title but *may not be* less than the amount established by law as the foundation program. The general fund budget *must* be financed by the foundation program revenues and may be supplemented *by an additional voted levy and other revenue, as* provided by *20-9-353*."

Section 26. Section 20-9-303, MCA, is amended to read:

"20-9-303. Definition of foundation program — nonisolated school foundation program financing — special education funds. (1) As used in this title, the term "foundation program" *means* the minimum expenditures that are sufficient to provide for the educational program of a school. The foundation program relates only to those expenditures authorized by a district's general fund budget and *may* not include expenditures from any other fund. It *is* financed by:

(a) county equalization *money, as provided in 20-9-331 and 20-9-333*;

(b) state equalization aid, *as provided in 20-9-343;*

(c) appropriations for special education; and

(d) a district levy as provided in subsection (3) for support of a school not approved as an isolated school under the provisions of 20-9-302.

(2) The foundation program *includes:*

(a) amounts in support of general education programs as provided in the schedules in 20-9-316 through 20-9-320; and

(b) payments in support of special education programs under 20-9-321.

(3) An elementary school having an ANB of nine or fewer pupils for 2 consecutive years which is not approved as an isolated school under the provisions of 20-9-302 *may budget and spend* the schedule amount, but the county and state shall participate in financing one-half of the foundation program, and the district shall finance the remaining one-half by a tax levied on the property of the district. When a school of nine or fewer pupils is approved as isolated under the provisions of 20-9-302, the county and state shall participate in the financing of the total amount of the foundation program.

(4) Funds provided to support the special education accounting budget may be expended only for special education purposes as approved by the superintendent of public instruction in accordance with the special education budgeting provisions of this title. Expenditures for special education *must* be accounted for separately from the balance of the school district general fund. Transfers between items within the special education budget for accounting purposes may be made at the discretion of the board of trustees in accordance with the financial administration part of this title. The unexpended balance of the special education accounting budget *carries* over to the next year to reduce the amount of funding required to finance the district's ensuing year's *foundation program amount* for special education."

Section 27. Section 20-9-311, MCA, is amended to read:

"20-9-311. Calculation of average number belonging (ANB). (1) Average number belonging must be computed by determining the total of the aggregate days of attendance by regularly enrolled, full-time pupils during the second semester of the preceding school fiscal year and the first semester of the current school fiscal year plus the aggregate days of absence by regularly enrolled, full-time pupils during the second semester of the preceding school fiscal year and the first semester of the current school fiscal year and by dividing the total by 180. However, when a school district has approval to operate less than 180 school days under 20-9-804, the total must be calculated in accordance with the provisions of 20-9-805. *For the purpose of calculating ANB under this section, the days of attendance for a regularly enrolled pupil may not exceed 180 pupil-instruction days and 7 pupil-instruction-related days.* Attendance for a part of a morning session or a part of an afternoon session by a pupil must be counted as attendance for one-half day. In calculating the ANB for pupils enrolled in a program established under 20-7-117(1), attendance at or absence from a regular session of the program for at least 2 hours of either a morning or an afternoon session will be counted as one-half day attended or absent as the case may be. If a variance has been granted as provided in 20-1-302, ANB will be computed in a manner prescribed by the superintendent of public instruction, but in no case may the ANB exceed one-half for each kindergarten pupil. When any pupil has been absent, with or without excuse, for more than 10 consecutive school days, including pupil-instruction-related days, his absence after the 10th day of absence may not be included in the aggregate days of absence and his enrollment in the school may not be considered in the calculation of the average number belonging until he resumes attendance at school.

(2) If a student spends less than half his time in the regular program and the balance of his time in school in the special education program, he is considered a full-time special pupil but is not considered regularly enrolled for ANB purposes. If a student spends half or more of his time in school in the regular program and the balance of his time in the special education program, he is considered regularly enrolled for ANB purposes.

(3) The average number belonging of the regularly enrolled, full-time pupils for the public schools of a district must be based on the aggregate of all the regularly enrolled, full-time pupils attending the schools of the district, except that when:

(a) a school of the district is located more than 3 miles beyond the incorporated limits of a city or town or from another school of the district, all of the regularly enrolled, full-time pupils of the school must be calculated individually for ANB purposes;

(b) a junior high school has been approved and accredited as a junior high school, all of the regularly enrolled, full-time pupils of the junior high school must be considered as high school district pupils for ANB purposes;

(c) a middle school has been approved and accredited, all pupils below the 7th grade must be considered elementary school pupils for ANB purposes and the 7th and 8th grade pupils must be considered high school pupils for ANB purposes; or

(d) a school has not been accredited by the board of public education, the regularly enrolled, full-time pupils attending the nonaccredited school are not eligible for average number belonging calculation purposes, nor will an average number belonging for the nonaccredited school be used in determining the foundation program for the district.

(4) When 11th or 12th grade students are regularly enrolled on a part-time basis, high schools may calculate the ANB to include an "equivalent ANB" for those students. The method for calculating an equivalent ANB must be determined in a manner prescribed by the superintendent of public instruction."

Section 28. Section 20-9-312, MCA, is amended to read:

"**20-9-312. Foundation program schedule for grades seven and eight.** The ANB calculated for grades 7 and 8 *must* be funded at the high school rate, provided that the school meets the standards for accreditation of a middle school. When *the* pupils are actually enrolled in an elementary school, the *foundation program schedule* amount per ANB is determined from the high school schedule using the total ANB of the elementary school. To determine the total ANB of *the* elementary school, the 7th and 8th grade pupils *must* be included in *the* total."

Section 29. Section 20-9-315, MCA, is amended to read:

"**20-9-315. Maximum general fund budget and exceptions.** *(1)* The total amount of the general fund budget of any district *may* not be greater than the *district's foundation program as provided in 20-9-303*, except when a district has adopted an emergency general fund budget under

the provisions of 20-9-165 or when a district satisfies the requirements of 20-9-353.

(2) Notwithstanding the provisions of subsection (1), for school fiscal year 1991 and succeeding years, a district's maximum general fund budget may not exceed the greater of:

(a) [the equivalent of the percent to be determined that is 112% of FY 1988 district general fund and insurance fund expenditures] of the foundation program amount provided for in 20-9-303; or

(b) 104% of the district's general fund budget amount for the previous school fiscal year.

(3) Subsection (2) does not apply when Public Law 81-874 funds are the source of funding for the excess amount, until the state receives approval of an application to equalize the funds under 20 U.S.C. 240(d)."

Section 30. Section 20-9-318, MCA, is amended to read:

"**20-9-318. Elementary school foundation program schedule for school fiscal year 1991 and succeeding years.** For *the school fiscal year ending June 30, 1991*, and succeeding school years, the elementary school *foundation program* schedule is as follows:

(1) For each elementary school having an ANB of nine or fewer pupils, the maximum *is $23,646* if *the* school is approved as an isolated school.

(2) For schools with an ANB of 10 pupils but less than 18 pupils, the maximum *is $23,646* plus *$988* per pupil on the basis of the average number belonging over nine.

(3) For schools with an ANB of at least 14 pupils but less than 18 pupils that qualify for instructional aide funding under 20-9-322, the maximum *is $38,759* plus *$988* per pupil on the basis of the average number belonging over 14.

(4) For schools with an ANB of 18 pupils and employing one teacher, the maximum *is $32,541* plus *$988* per pupil on the basis of the average number belonging over 18, not to exceed an ANB of 25.

(5) For schools with an ANB of 18 pupils and employing two full-time teachers, the maximum *is $51,953* plus *$619* per pupil on the basis of the average number belonging over 18, not to exceed an ANB of 50.

(6) For schools having an ANB in excess of 40, the maximum, on the basis of the total pupils (ANB) in the district, *is* as follows:

(a) For a school having an ANB of more than 40 and employing a minimum of three teachers, the maximum of *$2,296 is* decreased at the rate of *$2.23* for each additional pupil until the total number (ANB) *reaches* a total of 100 pupils.

(b) For a school having an ANB of more than 100 pupils, the maximum of *$2,162 is* decreased at the rate of *$1.22* for each additional pupil until the ANB *reaches* 300 pupils.

(c) For a school having an ANB of more than 300 pupils, the maximum *may* not exceed *$1,913* for each pupil.

(7) The maximum per pupil for all pupils (ANB) and for all elementary schools *must* be computed on the basis of the amount allowed *in this section* on account of the last eligible pupil (ANB). All elementary schools operated within the incorporated limits of a city or town *must* be treated as one school for the purpose of this schedule."

Section 31. Section 20-9-319, MCA, is amended to read:

"20-9-319. High school foundation program schedule for school fiscal year 1991 and succeeding years. For *the school fiscal year ending June 30, 1991,* and succeeding school years, the high school *foundation program* schedule is as follows:

(1) For each high school having an ANB of 24 or fewer pupils, the maximum *is $143,793.*

(2) For a *high* school having an ANB of more than 24 pupils, the maximum *of $5,991 is* decreased at the rate of *$32.68* for each additional pupil until the ANB *reaches* a total of 40 pupils.

(3) For a school having an ANB of more than 40 pupils, the maximum of *$5,469 is* decreased at the rate of *$32.68* for each additional pupil until the ANB *reaches* 100 pupils.

(4) For a school having an ANB of more than 100 pupils, *the* maximum of *$3,508 is* decreased at the rate of *$5.47* for each additional pupil until the ANB *reaches* 200 pupils.

(5) For a school having an ANB of more than 200 pupils, the maximum of *$2,961 is* decreased by *$3.00* for each additional pupil until the ANB *reaches* 300 pupils.

(6) For a school having an ANB of more than 300 pupils, the maximum of *$2,660 is* decreased at the rate of 55 cents *for each additional pupil* until the ANB *reaches* 600 pupils.

(7) For a school having an ANB *of more than* 600 pupils, the maximum *may* not exceed *$2,495* per pupil.

(8) The maximum per pupil for all pupils (ANB) and for all high schools *must* be computed on the basis of the amount allowed *in this section* on account of the last eligible pupil (ANB). All high schools and junior high schools which have been approved and accredited as junior high schools, operated within the incorporated limits of a city or town, *must* be treated as one school for the purpose of this schedule."

Section 32. Section 20-9-320, MCA, is amended to read:

"20-9-320. Foundation program schedule amount for junior high school. (1) The *foundation program schedule* amount for an approved and accredited junior high school *must* be prorated between the elementary district *foundation program schedule amount* and the high school district *foundation program schedule amount* in the following manner:

(a) determine the per-ANB schedule amount for the school, as defined by 20-9-317 and 20-9-319, from the high school schedule;

(b) calculate the ANB for the regularly enrolled full-time pupils enrolled in the 7th and 8th grades of the junior high school;

(c) multiply the per-ANB schedule amount determined in subsection (1)(a) by the ANB calculated in subsection (1)(b) to determine the authorized amount available for the elementary district *foundation program*; and

(d) subtract the amount determined in subsection (1)(c) from the total authorized amount for the school to determine the authorized amount available for the high school district *foundation program.*

(2) The amount determined for each school of a district under the schedules provided in 20-9-316 through 20-9-319 *must* be totaled to determine the *foundation program schedule amount* for *the* district."

Section 33. Section 20-9-321, MCA, is amended to read:

"20-9-321. Foundation program and contingency funds for special education. (1) For the purpose of establishing the *foundation program* amount for a current year special education program for a school district, the superintendent of public instruction *shall* determine the total estimated cost of the special education program for the school district on the basis of a special education program budget submitted by the district. The budget *must* be prepared on forms provided by the superintendent of public instruction and *must* set out for each program:

(a) the estimated allowable costs associated with operating the program where allowable costs are as defined in 20-7-431;

(b) the number of pupils expected to be enrolled in the program; and

(c) any other data required by the superintendent of public instruction for budget justification purposes and to administer the provisions of 20-9-315 through 20-9-321.

(2) The total amount of allowable costs approved by the superintendent of public instruction *is* the special education *foundation program* amount for current year special education program purposes. The total amount of allowable costs that are approved for the special education budget *may* not, under any condition, be less than the *foundation program* amount for one regular ANB for each full-time *special* pupil in the school district.

(3) If a special education program is implemented or expanded during a given school term too late to be included in the determination of the district *foundation program* for the school year as prescribed in this part, allowable costs approved under the budgeting provisions of subsections (1) and (2) for the operation of the program during the given year must be funded from any legislative appropriation for contingency financing for special education. Contingency funds granted under this subsection must be deposited in a separate account of the miscellaneous programs fund of the district as provided in 20-9-507. However, if contingency funds are not available, then subject to the approval of the program by the superintendent under the emergency budget provisions of 20-9-161(5), allowable costs

for the given year may be added to the *foundation program* amount for special education for the subsequent school year. *The allowable* costs must be recorded as previous year special education expenses in the school district budget for the subsequent school year.

(4) The sum of the previous year special education expenses as defined in subsection (3) and the *foundation program amount* for current year special education as defined in subsections (1) and (2) *is* the special education budget for accounting purposes.

(5) The *foundation program amount* for special education *must* be added to the *foundation program amount* of the regular program ANB defined in 20-9-311 and 20-9-313 to obtain the total *foundation program amount* for the district."

Section 34. Section 20-9-322, MCA, is amended to read:

"20-9-322. Elementary instructional aide funding qualification. (1) An elementary school that anticipates an ANB of at least 14 but less than 18 pupils for the ensuing school fiscal year may determine the *foundation program* amount under the provisions of 20-9-316(3) or 20-9-318(3) if eligibility is approved in accordance with the following provisions:

(a) No later than May 10 of each year, the school district shall submit its application for approval for instructional aide funding to the superintendent of public instruction. The application must include:

(i) the ANB for the preceding ANB calculation period;

(ii) the current ANB and the number of grade levels being taught on May 1 of the current year;

(iii) an estimate of the ANB and the number of grade levels anticipated for the ensuing ANB calculation period;

(iv) the factual information on which the estimate is based; and

(v) any other information or data that may be required by the superintendent of public instruction.

(b) The superintendent of public instruction shall immediately review all of the factors of the application and shall approve the application if the anticipated ANB is at least 14 but less than 18 pupils and a minimum of five grade levels are being taught as of May 1 of the current year or documentation is provided that indicates that the anticipated ANB will require a minimum of five grade levels to be taught in the ensuing school year.

(2) Whenever a school district applies for and is approved for instructional aide funding under the provisions of subsection (1), the district shall hire an instructional aide.

(3) For the purposes of this section, the term "instructional aide" means:

(a) a person who is under the direct supervision of a teacher; or

(b) a certified teacher."

Section 35. Section 20-9-331, MCA, is amended to read:

"20-9-331. Basic county tax and other revenues for county equalization of the elementary district foundation program. (1) *The* county commissioners of each county *shall* levy an annual basic tax of *55* mills on the *dollar* of the taxable value of all taxable property within the county, except for *property subject to a tax or fee under 23-2-517, 23-2-803, 61-3-504(2), 61-3-521, 61-3-537, and 67-3-204,* for the purposes of local and state foundation program support. The revenue collected from this levy *must* be apportioned to the support of the foundation programs of the elementary school districts in the county and to the state special revenue fund, state equalization aid account, in the following manner:

(a) In order to determine the amount of revenue raised by this levy which is retained by the county, the sum of the estimated *revenue* identified in subsection (2) *must* be subtracted from the total of the foundation programs of all elementary districts of the county.

(b) If the basic levy prescribed by this section produces more revenue than is required to finance the difference determined *in subsection (1)(a)*, the county treasurer shall remit the surplus funds to the state treasurer for deposit to the state special revenue fund, state equalization aid account, immediately upon occurrence of a surplus balance and each subsequent month thereafter, with any final remittance due no later than June 20 of the fiscal year for which the levy has been set.

(c) If revenue from the basic levy prescribed by this section when combined with the other revenue from subsection (2) is insufficient to fully fund the percentage determined in 20-9-347(1)(b) and the county is eligible for an apportionment of state equalization aid under the provisions of 20-9-347(1)(c), the county superintendent shall notify the superintendent of public instruction of the deficiency. The superintendent of public instruction shall increase the state equalization aid payments to the districts in the affected county to offset the deficiency. A payment may not be made under this subsection (c) that allows a district to receive foundation program funding in excess of the foundation program amount of the district.

(2) The *revenue* realized from the county's portion of the levy prescribed by this section and the *revenue* from the following sources *must* be used for the equalization of the elementary district foundation programs of the county as prescribed in 20-9-334, and a separate accounting *must* be kept of *the revenue* by the county treasurer in accordance with 20-9-212(1):

(a) the portion of the federal Taylor Grazing Act funds distributed to a county and designated for the common school fund under the provisions of 17-3-222;

(b) the portion of the federal flood control act funds distributed to a county and designated for expenditure for the benefit of the county common schools under the provisions of 17-3-232;

(c) all money paid into the county treasury as a result of fines for violations of law, except money paid to a justice's court, and the use of which is not otherwise specified by law;

(d) any money remaining at the end of the immediately preceding school fiscal year in the county treasurer's *accounts* for the various sources of revenue established or referred to in this section;

(e) any federal or state money distributed to the county as payment in lieu of property taxation, *including federal forest reserve funds allocated under the provisions of 17-3-213*;

(f) net proceeds taxes for interim production and new production, as defined in 15-23-601; and

(g) anticipated revenue from property taxes *and fees* imposed under *23-2-517, 23-2-803,* 61-3-504(2), *61-3-521,* 61-3-537, *and 67-3-204.*"

Section 36. Section 20-9-333, MCA, is amended to read:

"20-9-333. Basic special levy and other revenues for county equalization of high school district foundation program. (1) *The* county commissioners of each county *shall* levy an annual basic special tax for high schools of 22 mills on the dollar of the taxable value of all taxable property within the county, except for *property subject to a tax or fee under 23-2-517, 23-2-803, 61-3-504(2), 61-3-521, 61-3-537, and 67-3-204,* for the purposes of local and state foundation program support. The revenue collected from this levy *must* be apportioned to the support of the foundation programs of high school districts in the county and to the state special revenue fund, state equalization aid account, in the following manner:

(a) In order to determine the amount of revenue raised by this levy which is retained by the county, the *sum of the* estimated *revenue* identified in *subsection (2) must* be subtracted from the sum of the county's high school tuition obligation and the total of the foundation programs of all high school districts of the county.

(b) If the basic levy prescribed by this section produces more revenue than is required to finance the difference determined *in subsection (1)(a)*, the county treasurer shall remit the surplus to the state treasurer for deposit to the state special revenue fund, state equalization aid account, immediately upon occurrence of a surplus balance and each subsequent month thereafter, with any final remittance due no later than June 20 of the fiscal year for which the levy has been set.

(c) If revenue from the basic levy prescribed by this section when combined with the other revenue from subsection (2) is insufficient to fully fund the percentage determined in 20-9-347(1)(b) and the county is eligible for an apportionment of state equalization aid under the provisions of 20-9-347(1)(c), the county superintendent shall notify the superintendent of public instruction of the deficiency. The superintendent of public instruction shall increase the state equalization aid payments to the districts in the affected county to offset the deficiency. A payment may not be made under this subsection (c) that allows a district to receive foundation program funding in excess of the foundation program amount of the district.

(2) The *revenue* realized from the county's portion of the levy prescribed in this section and the *revenue* from the following sources *must* be

used for the equalization of the high school district foundation programs of the county as prescribed in 20-9-334, and a separate accounting *must* be kept of *the revenue* by the county treasurer in accordance with 20-9-212(1):

(a) any money remaining at the end of the immediately preceding school fiscal year in the county treasurer's accounts for the various sources of revenue established in this section;

(b) any federal or state *money* distributed to the county as payment in lieu of property taxation, *including federal forest reserve funds allocated under the provisions of 17-3-213*;

(c) net proceeds taxes for interim production and new production, as defined in 15-23-601; and

(d) anticipated revenue from property taxes *and fees* imposed under *23-2-517, 23-2-803,* 61-3-504(2), *61-3-521,* 61-3-537, *and 67-3-204.*"

Section 37. Section 20-9-343, MCA, is amended to read:

"20-9-343. Definition of and revenue for state equalization aid. (1) As used in this title, the term "state equalization aid" means *the money* deposited in the state special revenue fund as required in this section plus any legislative appropriation of money from other sources for distribution to the public schools for the *purposes* of *payment of guaranteed tax base aid and* equalization of the foundation program.

(2) The superintendent of public instruction *may* spend *funds appropriated for state equalization aid* as required for *guaranteed tax base aid and* foundation program purposes throughout the biennium.

(3) The following *must* be paid into the state special revenue fund for state equalization aid to public schools of the state:

(a) money received from the collection of income taxes under chapter 30 of Title 15, *as provided by 15-1-501*;

(b) except as provided in 15-31-702, *money* received from the collection of corporation license and income taxes under chapter 31 of Title 15, as provided by 15-1-501;

(c) money allocated to state equalization from the collection of the severance tax on coal;

(d) money received from the treasurer of the United States as the state's shares of oil, gas, and other mineral royalties under the federal Mineral Lands Leasing Act, as amended;

(e) interest and income money described in 20-9-341 and 20-9-342;

(f) money received from the state equalization aid levy under [section 50];

(g) income from the lottery, as provided in 23-5-1027;

(h) the surplus revenues collected by the counties for foundation program support according to 20-9-331 and 20-9-333;

(i) investment income earned by investing money in the state equalization aid account in the state special revenue fund; and

(j) 15% of the income and earnings of all coal severance tax funds as provided in 17-5-704(2).

(4) The superintendent of public instruction shall request the board of investments to invest the money in the state equalization aid account to maximize investment earnings to the account.

(5) Any surplus revenue in the state equalization aid account in the second year of a biennium may be used to reduce *any* appropriation required for the next succeeding biennium."

Section 38. Section 20-9-344, MCA, is amended to read:

"20-9-344. Purpose of state equalization aid and duties of the board of public education for distribution — conditions of first payment. (1) The money available for state equalization aid *must* be distributed and apportioned to provide an annual minimum operating revenue for the elementary and high schools in each county, exclusive of revenues required for debt service and for the payment of any costs and expense incurred in connection with any adult education program, recreation program, school food services program, new buildings *and* grounds, and transportation.

(2) The board of public education shall administer and distribute the state equalization aid in the manner and with the powers and duties provided by law. To this end, the board of public education shall:

(a) adopt policies for regulating the distribution of state equalization aid in accordance with the provisions of law and in a manner that *provides for monthly distribution to each district of its foundation program amount and to each county and district distribution of its guaranteed tax base aid;*

(b) have the power to require reports from the county superintendents, budget boards, county treasurers, and trustees as it *considers* necessary; and

(c) order the superintendent of public instruction to distribute the state equalization aid on the basis of each district's annual entitlement to *the* aid as established by the superintendent of public instruction. In ordering the distribution of state equalization aid, the board of public education *may* not increase or decrease the state equalization aid distribution to any district on account of any difference *that* may occur during the school fiscal year between budgeted and actual receipts from any other source of school revenue.

(3) The board of public education may order the superintendent of public instruction to withhold distribution of state equalization aid or order the county superintendent of schools to withhold county equalization money from a district when the district fails to:

(a) submit reports or budgets as required by law or rules adopted by the board of public education; or

(b) maintain accredited status.

(4) Prior to any proposed order by the board of public education to withhold distribution of state equalization aid or county equalization money, the district is entitled to a contested case hearing before the board of public education, as provided under the Montana Administrative Procedure Act.

(5) If a district *or county receives* more state equalization aid than it is entitled to, the county treasurer *shall* return the overpayment to the state upon the request of the superintendent of public instruction in the manner prescribed by the department of commerce.

(6) (a) The first *foundation program* payment *and guaranteed tax base aid payment* must be based on an estimate of 20% of *the* entitlement *of each district or county* and distributed by July 15 of the school fiscal year.

(b) Each subsequent monthly payment must be at least 7% of the entitlement of each district or county."

Section 39. Section 20-9-346, MCA, is amended to read:

"20-9-346. Duties of the superintendent of public instruction for state equalization aid distribution. The superintendent of public instruction shall administer the distribution of the state equalization aid by:

(1) establishing *the* annual entitlement *of each district and county* to state equalization aid, based on the data reported in the *retirement and general fund budgets* for each district that *have* been duly adopted for the current school fiscal year and verified by the superintendent of public instruction and by applying *the* verified data under the provisions of the state equalization aid allocation procedure prescribed in 20-9-347;

(2) recommending to the board of public education the entitlement of all districts *and counties* to state equalization aid to enable the board of public education to order the distribution of state equalization aid;

(3) distributing by state warrant *or electronic transfer* the state equalization aid, for each district *or county* entitled to *the* aid, to the county treasurer of the *respective county or* county where the district is located, in accordance with the distribution ordered by the board of public education;

(4) keeping a record in his office of the full and complete data concerning *money* available for state equalization aid and the entitlements for state equalization aid of the districts of the state;

(5) reporting to the board of public education the estimated amount *that* will be available for state equalization aid; and

(6) reporting to both *houses* of the state legislature in any year when a session is convened:

(a) the figures and data available in his office concerning distributions of state equalization aid during the preceding 2 school fiscal years;

(b) the amount of state equalization aid then available;

(c) the apportionment made of *the* available *money* but not yet distributed; and

(d) the latest estimate of accruals of *money* available for state equalization aid."

Section 40. Section 20-9-347, MCA, is amended to read:

"20-9-347. Formula for state equalization aid apportionment in support of foundation program. (1) The superintendent of public instruction shall apportion the state equalization aid *available for support of the foundation program*, individually for the elementary districts of a county or the high school districts of a county, in accordance with 20-9-346 and on the basis of the following procedure:

(a) Determine the percentage that the total funds available to all counties in the state in support of the foundation program (including the state *money* available for state equalization aid *in support of the foundation program*) is of the total amount of the foundation programs of all counties.

(b) Determine the percentage that the total funds available in each county in support of the foundation programs in *the* county (excluding state *money* available for state equalization aid *in support of the foundation program*) is of the total amount of the foundation programs of all districts of *the* county.

(c) Counties in which the percentage determined in subsection (1)(b) exceeds the percentage determined in subsection (1)(a) *are not* entitled to an apportionment of the state equalization aid *in support of the foundation program.*

(d) After elimination of the counties referred to in subsection (1)(c), determine the percentage that the total *money* available to all remaining counties in support of the foundation program (including the state *money* available for state equalization aid *in support of the foundation program*) is of the total amount of the foundation programs of all remaining counties.

(e) Each district of each remaining county *is* entitled to an apportionment of the state equalization aid *in support of the foundation program equal to* the difference between the percentage determined in subsection (1)(d) and the percentage determined for *the* county in subsection (1)(b) multiplied by the foundation program amount for *the* district.

(2) The superintendent of public instruction shall supply the county treasurer and the county superintendent with a report of the apportionments of state equalization aid *in support of the foundation program of each district* of the county, and the state equalization aid *in support of the foundation program must* be apportioned to *the* districts in accordance with *the* report."

Section 41. Section 20-9-351, MCA, is amended to read:

"20-9-351. Funding of deficiency in state equalization aid. If the *money available for state equalization aid is not sufficient to provide the foundation program schedule support determined in 20-9-348 and the guaranteed tax base aid required under [sections 60 through 63],* the superintendent of public instruction *shall* request the budget director to submit a request for a supplemental appropriation in the second year of the biennium that *is* sufficient to complete the funding of *guaranteed tax base aid and* the foundation programs of the elementary or secondary schools, or both, for the current biennium."

Section 42. Section 20-9-353, MCA, is amended to read:

"20-9-353. Additional levy for general fund — election for authorization to impose. (1) *Except as limited by 20-9-315(2), the* trustees of any district may propose to adopt a general fund budget in excess of the *foundation program* for *the* district for any of the following purposes:

(a) building, altering, repairing, or enlarging any schoolhouse of the district;

(b) furnishing additional school facilities for the district;

(c) acquisition of land for the district;

(d) proper maintenance and operation of the school programs of the district; *or*

(e) severance pay for district employees.

(2) When the trustees of any district determine that an additional amount of financing is required for the general fund budget that is in excess of the statutory schedule amount, the trustees shall submit the proposition of an additional levy to raise *the* excess amount of general fund financing to the electors who are qualified under 20-20-301 to vote upon *the* proposition, except that *an* election *is not* required to permit the school trustees to use any funds available to finance the additional amount other than those funds to be raised by the additional levy. *The* special election *must* be called and conducted in the manner prescribed by this title for school elections. The ballot for *the* election *must* state only the amount of money to be raised by additional property taxation, the approximate number of mills required to raise *the* money, and the purpose for which *the* money will be expended. *The ballot must* be in the following format:

PROPOSITION

Shall a levy be made in addition to the levies authorized by law in *the* number of mills as may be necessary to raise the sum of (state the amount to be raised by additional tax levy), and being approximately (give number) mills, for the purpose of (insert the purpose for which the additional tax levy is made)?

☐ FOR the levy.

☐ AGAINST the levy.

(3) If the election on any additional levy for the general fund is approved by a majority vote of *the* electors voting at *the* election, the proposition *carries* and the trustees may use any portion or all of the authorized amount in adopting the preliminary general fund budget. The trustees shall

certify the additional levy amount authorized by *the* special election on the budget form that is submitted to the county superintendent, and the county commissioners shall levy *the authorized* number of mills on the taxable value of all taxable property within the district, as prescribed in 20-9-141, to raise the amount of *the* additional levy.

(4) Authorization to levy an additional tax under the provisions of this section *is* effective for only 1 school fiscal year and *must* be authorized by a special election conducted before August 1 of the school fiscal year for which it is effective."

Section 43. Section 20-9-501, MCA, is amended to read:

"**20-9-501. Retirement fund.** (1) The trustees of any district employing personnel who are members of the teachers' retirement system or the public employees' retirement system or who are covered by unemployment insurance or who are covered by any federal social security system requiring employer contributions shall establish a retirement fund for the purposes of budgeting and paying the employer's contributions to such systems. The district's contribution for each employee who is a member of the teachers' retirement system *must* be calculated in accordance with Title 19, chapter 4, part 6. The district's contribution for each employee who is a member of the public employees' retirement system *must* be calculated in accordance with 19-3-801. The district's contributions for each employee covered by any federal social security system *must* be paid in accordance with federal law and regulation. The district's contribution for each employee who is covered by unemployment insurance *must* be paid in accordance with Title 39, chapter 51, part 11.

(2) The trustees of any district required to make a contribution to any system *referred to in subsection (1)* shall include in the retirement fund of the preliminary budget the estimated amount of the employer's contribution. After the final retirement fund budget has been adopted, the trustees shall pay the employer contributions to such systems in accordance with the financial administration provisions of this title.

(3) When the final retirement fund budget has been adopted, the county superintendent shall establish the levy requirement by:

(a) determining the sum of the *money* available to reduce the retirement fund levy requirement by adding:

(i) any anticipated *money* that may be realized in the retirement fund during the ensuing school fiscal year, including anticipated revenue from property taxes *and fees* imposed under *23-2-517, 23-2-803,* 61-3-504(2), *61-3-521,* 61-3-537, *and 67-3-204*;

(ii) anticipated guaranteed tax base aid in support of retirement,

(iii) net proceeds taxes; and

(iv) any cash available for reappropriation as determined by subtracting the amount of the end-of-the-year cash balance earmarked as the retirement fund cash reserve for the ensuing school fiscal year by the trustees from the end-of-the-year cash balance in the retirement fund. The retirement fund cash reserve *may* not be more than 35% of the final retirement fund budget for the ensuing school fiscal year and *must* be used for the purpose of paying retirement fund warrants issued by the district under the final retirement fund budget.

(b) subtracting the *money* available for reduction of the levy requirement, as determined in subsection (3)(a), from the budgeted amount for expenditures in the final retirement fund budget.

(4) The county superintendent shall:

(a) total the net retirement fund levy requirements separately for all elementary school districts, all high school districts, and all community college districts of the county, including any prorated joint district or special education cooperative agreement levy requirements; *and*

(b) report each levy requirement to the county commissioners on the second Monday of August as the respective county levy requirements for elementary district, high school district, and community college district retirement funds.

(5) The county commissioners shall fix and set *the* county levy in accordance with 20-9-142.

(6) The net retirement fund levy requirement for a joint elementary district or a joint high school district *must be* prorated to each county in which a part of *the* district is located in the same proportion as the district ANB of the joint district is distributed by pupil residence in each county. The county superintendents of the counties affected shall jointly determine the net retirement fund levy requirement for each county as provided in 20-9-151.

(7) The net retirement fund levy requirement for districts that are members of special education cooperative agreements *must* be prorated to each county in which *the* district is located in the same proportion as the budget for the special education cooperative agreement of the district bears to the total budget of the cooperative. The county superintendents of the counties affected shall jointly determine the net retirement fund levy requirement for each county in the same manner as provided in 20-9-151 and fix and levy the net retirement fund levy for each county in the same manner as provided in 20-9-152."

Section 44. Section 23-5-1027, MCA, is amended to read:

"**23-5-1027. Disposition of revenue.** (1) A minimum of 45% of the money paid for tickets or chances must be paid out as prize money. The prize money is statutorily appropriated, as provided in 17-7-502, to the lottery.

(2) Commissions paid to lottery ticket or chance sales agents are not a state lottery operating expense.

(3) That part of all gross revenue not used for the payment of prizes, commissions, and operating expenses, together with the interest earned on the gross revenue while the gross revenue is in the enterprise fund, is net revenue and must be paid quarterly from the enterprise fund established by 23-5-1026 to the superintendent of public instruction for distribution as

state equalization aid to the *public schools of Montana as provided in 20-9-343*. The net revenue is statutorily appropriated, as provided in 17-7-502, to the superintendent of public instruction.

(4) The spending authority of the lottery may be increased in accordance with this section upon review and approval of a revised operation plan by the budget office."

Section 45. Section 90-1-108, MCA, is amended to read:

"90-1-108. County land planning assistance. (1) The department of commerce shall annually distribute the funds appropriated to it from the county land planning account. Each county shall be allotted $3,000. After this disbursement has been made, 40% of the balance in the account shall be apportioned to the counties according to the ratio of each county's land area to the total land area of the state and 60% of the balance shall be apportioned to the counties according to each county's portion of the total population of the state. If a multijurisdictional planning board has been established in the county, it may receive and expend part or all of the funds allocated to that county.

(2) Counties, cities, or joint planning boards receiving funds under this section shall use such funds for land planning purposes, which include but are not limited to comprehensive planning, economic development planning, and capital improvements planning.

(3) At the end of each fiscal year, every local governing body and planning agency receiving funds under this section shall provide an accounting of how the money was spent, in a form acceptable to the department of commerce. Surplus funds may be accumulated and rebudgeted for the purposes stated in subsection (2), except that funds rebudgeted by a local governing body or planning agency may not exceed the total revenue received under subsection (1) in the year immediately prior to the budget year. Any excess funds shall revert to the *state special revenue fund for state equalization aid to public schools of the state* at the end of each odd-numbered fiscal year, beginning in June *1991*."

Section 46. Section 90-6-202, MCA, is amended to read:

"90-6-202. Accounts established. (1) There is within the state special revenue fund a local impact account. Moneys are payable into this account under 15-35-108. The state treasurer shall draw warrants from this account upon order of the coal board.

(2) There is within the state special revenue fund a coal area highway improvement account."

Section 47. Section 90-6-212, MCA, is amended to read:

"90-6-212. Local impact account — disposition of loan repayments, interest, and unexpended balances. (1) The money derived from loans made pursuant to this part, including interest thereon, must be deposited to the credit of the local impact account created in 90-6-202.

(2) The unexpended money in the local impact account must be invested by the board of investments as provided by statute. Interest and earnings must be deposited to the credit of the *state special revenue fund for state equalization aid to public schools of the state.*

(3) The unexpended balance in the local impact account at the end of each biennium must be deposited to the credit of the *state special revenue fund for state equalization aid to public schools of the state.*"

Section 48. Section 90-6-309, MCA, is amended to read:

"90-6-309. Tax prepayment — large-scale mineral development. (1) After permission to commence operation is granted by the appropriate governmental agency, and upon request of the governing body of a county in which a facility is to be located, a person intending to construct or locate a large-scale mineral development in this state shall prepay property taxes as specified in the impact plan. This prepayment shall exclude the 6-mill university levy *established under 20-25-423* and may exclude the mandatory county *levies* for the school foundation program *established in 20-9-331 and 20-9-333.*

(2) The person who is to prepay under this section *is* not obligated to prepay the entire amount established in subsection (1) at one time. Upon request of the governing body of an affected local government unit, the person shall prepay the amount shown to be needed from time to time as determined by the board.

(3) The person who is to prepay shall guarantee to the hard-rock mining impact board, through an appropriate financial institution, as may be required by the board, that property tax prepayments will be paid as needed for expenditures created by the impacts of the large-scale mineral development.

(4) When the mineral development facilities are completed and assessed by the department of revenue, they *are* subject during the first 3 years and thereafter to taxation as all other property similarly situated, except that in each year after the start of production, the local government unit that received a property tax prepayment shall provide for repayment of prepaid property taxes in accordance with subsection (5).

(5) A local government unit that received all or a portion of the property tax prepayment under this section shall provide for tax crediting as specified in the impact plan. The tax credit allowed in any year may not, however, exceed the tax obligation of the developer for that year, and the time period for tax crediting is limited to the productive life of the mining operation."

Section 49. **Comprehensive insurance fund balance — transfer.** A district that has a balance remaining on [the effective date of this section] in the district comprehensive insurance fund shall transfer the balance to the district general fund.

Section 50. **State equalization aid levy.** (1) There is a levy of 40 mills imposed on all taxable property within the state, except property for which a tax or fee is required under 23-2-517, 23-2-803, 61-3-504(2), 61-3-521, 61-3-537, and 67-3-204. Except as provided in subsection (2), proceeds of the levy must be remitted to the state treasurer and must be

deposited to the credit of the state special revenue fund for state equalization aid to the public schools of Montana.

(2) For the benefit of each municipality that created an urban renewal area and adopted a tax increment financing provision for the urban renewal area prior to [the effective date of this section], each year the state treasurer shall distribute to the county an amount of the state equalization levy equal to the tax increment derived by the municipality for the fiscal year ending June 30, 1989, from the levy for property taxes for school district purposes against property within the urban renewal district, less the amount of tax increment actually received by the municipality in each year as a result of the imposition of mill levies for school district purposes.

Section 51. **State and county equalization revenue — statutory appropriation.** Revenue received in support of state and county equalization under the provisions of 20-9-331, 20-9-333, and 20-9-343 is statutorily appropriated, as provided in 17-7-502, to:

(1) the superintendent of public instruction to be used for county equalization and state equalization aid for the public schools, as provided by law, and must be accounted for in accordance with generally accepted accounting principles; and

(2) counties as provided in [section 50(2)].

Section 52. **Purpose — distance learning telecommunications network — implementation — consultant.** (1) The purpose of this section is to promote the use of distance learning telecommunications technology for the purposes of enhancing educational opportunities provided to students in the Montana public school system and promoting equal access by students to those opportunities.

(2) To provide for the training and education needs of public schools, the department of administration shall retain a telecommunications engineering consultant to support the development of design criteria and specifications for statewide video networking and improvements in the use of existing voice and data networks in the state.

(3) The telecommunications engineering consultant shall:

(a) seek advice and recommendations on improvements in telecommunications within Montana from the following entities:

(i) the office of the superintendent of public instruction;

(ii) the university system;

(iii) local government and school district officials;

(iv) agencies involved in economic development;

(v) the executive, judicial, and legislative branches of state government; and

(vi) local exchange carriers providing service within the state; and

(b) recommend and initiate network improvements during the biennium through shared use and enhancements of existing telecommunications systems, with emphasis on limiting financial commitments to the extent possible.

Section 53. **Definition.** As used in [sections 53 through 59], "committee" means the legislative oversight committee on school funding implementation created in [section 54].

Section 54. **Legislative oversight committee on school funding implementation — composition and appointment.** (1) There is a legislative oversight committee on school funding implementation.

(2) The committee consists of 11 members, including:

(a) four members of the house of representatives appointed by the speaker of the house;

(b) four members of the senate appointed by the committee on committees of the senate;

(c) the superintendent of public instruction or his designee as an ex officio nonvoting member;

(d) a member of the board of public education as an ex officio nonvoting member; and

(f) the governor or his designee as an ex officio nonvoting member.

(3) No more than two legislative members from each house may be of the same political party.

Section 55. **Term of office — vacancies.** (1) A committee member shall serve until the committee terminates as provided in [section 59].

(2) A vacancy on the committee must be filled in the same manner as the original appointment.

Section 56. **Officers — meetings — quorum — compensation.** (1) The committee shall choose from its membership a chairman and vice chairman.

(2) The committee shall meet upon the call of the chairman or at the request of any five members.

(3) Six members constitute a quorum to transact business.

(4) A legislative member is entitled to compensation as provided in 5-2-302.

Section 57. **Duties of the committee.** The duties of the committee include but are not limited to:

(1) monitoring the implementation of school funding equalization, including:

(a) identification of any problems of implementation and options for resolving these problems;

(b) continued analysis of school district budget and expenditure data and of improvements in school district accounting and reporting procedures; and

(c) examination of other issues related to implementation;

(2) directing the following studies of issues related to school funding equalization:

(a) school transportation equalization, including but not limited to:

(i) mechanisms to equalize transportation funding; and

(ii) analysis of issues related to the costs and efficiencies of school transportation, including reimbursement schedules, load requirements, 3-mile limit, transporting ineligible transportees, functions of the county transportation committee, and school district reporting and budgeting duties;

(b) school district capital outlay and debt service equalization, including but not limited to:

(i) analysis of school district funds and budgets for various school district capital outlay and debt service obligations; and

(ii) options for equalizing school district capital outlay and debt service obligations; and

(c) continued study of issues related to equalization, including but not limited to comprehensive insurance, uncollected taxes, tuition, student-based funding distribution methods, special education funding, administrative costs of school services, status of and approval process for isolated schools, options for reorganization or unification of school districts, and federal Public Law 81-874 revenue, especially as it pertains to revenue not linked to Native American students;

(3) ongoing analysis of revenue sources related to school funding;

(4) holding discussions with any party contemplating litigation regarding compliance with the supreme court and district court rulings on school funding equalization;

(5) reporting its findings, options for legislative consideration, and any proposed legislation to the governor and the 52nd legislature; and

(6) considering options of how the state can share teacher salary costs due to the salary change of teachers transferring from one school district to another. Currently, there is a problem of teachers transferring to other school districts. One reason is that most school districts will recognize no more than 5 years of a teacher's experience to base the new salary on, regardless of more years of teaching actually taught. This leads to hindering a teacher from transferring to another school district due to the disparity in salaries.

Section 58. **Staff assistance.** The committee may request the following governmental entities to provide staff assistance to the committee:

(1) the office of public instruction;

(2) the governor's office of budget and program planning;

(3) the board of public education;

(4) the legislative council;

(5) the office of the legislative fiscal analyst; and

(6) the office of the legislative auditor.

Section 59. **Termination.** [Sections 53 through 58] terminate December 31, 1990.

Section 60. **Definitions.** As used in [sections 60 through 63], the following definitions apply:

(1) "County mill value per elementary ANB" or "county mill value per high school ANB" means the sum of the current taxable valuation of all property in the county plus all the taxable value of nontax revenue for the support of schools, other than Public Law 81-874 funds, for the purpose of computing guaranteed tax base aid for schools is the amount of nontax revenue received by a district in the previous year divided by the number of mills levied by the district in the previous year, multiplied by 1,000, divided by 1,000, with the quotient divided by the total county elementary ANB count or the total county high school ANB count used to calculate the elementary school districts' and high school districts' current year foundation program amounts.

(2) "District mill value per ANB" means the current taxable valuation of all property in the district plus all the taxable value of nontax revenue for the support of schools, other than Public Law 81-874 funds, for the purpose of computing guaranteed tax base aid for schools is the amount of nontax revenue received by a district in the previous year divided by the number of mills levied by the district in the previous year, multiplied by 1,000, divided by 1,000, with the quotient divided by the ANB count of the district used to calculate the district's current year foundation program schedule amount.

(3) "Guaranteed overschedule general fund budget" means that portion of a district's general fund budget in excess of the foundation program amount for the district, as provided in 20-9-316 through 20-9-321, but not exceeding 135% of the district's foundation program amount, and which excess is authorized under the provisions of [section 101] and 20-9-353.

(4) "Statewide mill value per elementary ANB" or "statewide mill value per high school ANB" means the sum of the current taxable valuation of all property in the state plus all the taxable value of nontax revenue for the support of schools, other than Public Law 81-874 funds, for the purpose of computing guaranteed tax base aid for schools is the amount of nontax revenue received by a district in the previous year divided by the number of mills levied by the district in the previous year, multiplied by 1,000, divided by 1,000, with the quotient divided by the total state elementary ANB count or the total state high school ANB count used to calculate the elementary school districts' and high school districts' current year foundation program amounts.

Section 61. **Eligibility to receive guaranteed tax base aid.** (1) If the district mill value per ANB of any elementary or high school district is less than the corresponding statewide mill value per ANB, the district may receive guaranteed tax base aid based on the number of mills levied in the district in support of its guaranteed overschedule permissive amount of the general fund budget.

(2) If the county mill value per elementary ANB or high school ANB is less than the corresponding statewide mill value per ANB, the county may receive guaranteed tax base aid based on the number of mills levied in the county in support of the retirement fund budgets of the respective elementary or high school districts in the county.

Section 62. **Amount of guaranteed tax base aid — reversion.** (1) The amount of guaranteed tax base aid per ANB that a county may receive in support of the retirement fund budgets of the elementary school districts in the county is the difference between the county mill value per elementary ANB and the statewide mill value per elementary ANB, multiplied by the number of mills levied in support of the retirement fund budgets of the elementary districts in the county.

(2) The amount of guaranteed tax base aid per ANB that a county may receive in support of the retirement fund budgets of the high school districts in the county is the difference between the county mill value per high school ANB and the statewide mill value per high school ANB, multiplied by the number of mills levied in support of the retirement fund budgets of the high school districts in the county.

(3) The amount of guaranteed tax base aid per ANB that a district may receive in support of its guaranteed overschedule permissive amount of the general fund budget is the difference between the district mill value per ANB and the corresponding statewide mill value per ANB, multiplied by the number of mills levied in support of the district's guaranteed overschedule permissive amount of the general fund budget.

(4) Guaranteed tax base aid provided to any county or district under this section is earmarked to finance the fund or portion of the fund for which it is provided. If the actual expenditures from the fund or portion of the fund for which guaranteed tax base aid is earmarked are less than the amount budgeted, the guaranteed tax base aid reverts in proportion to the amount budgeted but not expended. If a county or district receives more guaranteed tax base aid than it is entitled to, the excess must be returned to the state as required by 20-9-344.

Section 63. **Duties of superintendent of public instruction and department of revenue.** (1) The superintendent of public instruction shall administer the distribution of guaranteed tax base aid by:

(a) providing each school district and county superintendent, by June 15 of each year, with the preliminary statewide and county mill values per ANB and, by July 15 of each year, with the final statewide, district, and county mill values per ANB, for use in calculating the guaranteed tax base aid available for the ensuing school fiscal year;

(b) requiring each county and district that qualifies and applies for guaranteed tax base aid to report to the county superintendent all budget and accounting information required to administer the guaranteed tax base aid;

(c) keeping a record of the complete data concerning appropriations available for guaranteed tax base aid and the entitlements for such aid of the counties and districts that qualify;

(d) distributing the guaranteed tax base aid entitlement to each qualified county or district from the appropriations for that purpose.

(2) The superintendent shall adopt rules necessary to implement [sections 60 through 63].

(3) The department of revenue shall provide the superintendent of public instruction by June 1 of each year a preliminary determination of the taxable value of property within each school district and county of the state and shall provide by July 1 of each year a final determination of the taxable values.

Section 64. Section 15-1-501, MCA, is amended to read:

"15-1-501. Disposition of money from certain designated license and other taxes. (1) The state treasurer shall deposit to the credit of the state general fund all *money* received by him from the collection of:

(a) fees from driver's licenses, motorcycle endorsements, and duplicate driver's licenses as provided in 61-5-121;

(b) electrical energy producer's license taxes under chapter 51;

(c) severance taxes allocated to the general fund under chapter 36;

(d) liquor license taxes under Title 16;

(e) telephone company license taxes under chapter 53; and

(f) inheritance and estate taxes under Title 72, chapter 16.

(2) All *money* received from the collection of income taxes under chapter 30 of this title *must* be deposited as follows:

(a) *57% in fiscal year 1990 and 50% in fiscal year 1991,* to the credit of the state general fund;

(b) *9.8% in fiscal year 1990 and 8.7% in fiscal year 1991,* to the credit of the debt service account for long-range building program bonds as described in 17-5-408; and

(c) *33.2% in fiscal year 1990 and 41.3% in fiscal year 1991,* to the credit of the state special revenue fund for state equalization aid to the public schools of Montana as described in 20-9-343.

(3) All *money* received from the collection of corporation license and income taxes under chapter 31 of this title, except as provided in 15-31-702, *must* be deposited as follows:

(a) *64% in fiscal year 1990 and 61% in fiscal year 1991,* to the credit of the state general fund;

(b) 11% *in fiscal year 1990 and 10.5% in fiscal year 1991,* to the credit of the debt service account for long-range building program bonds as described in 17-5-408; and

(c) 25% *in fiscal year 1990 and 28.5% in fiscal year 1991,* to the credit of the state special revenue fund for state equalization aid to the public schools of Montana as described in 20-9-343.

(4) The state treasurer shall also deposit to the credit of the state general fund all *money* received by him from the collection of license taxes, fees, and all net revenues and receipts from all other sources under the operation of the Montana Alcoholic Beverage Code.

(5) After the distribution provided for in 15-36-112, the remainder of the oil severance tax collections *must* be deposited in the general fund."

Section 65. **Education surtax.** As part of the equalization of funding for Montana public schools and in lieu of a general sales tax, each person required to file a Montana individual income tax return shall pay, in addition to the tax liability computed as required in 15-30-103, an education surtax of 5% of the tax liability. Montana individual income tax return forms must indicate that the surtax imposed under this section is an education surtax and is assessed in lieu of a general sales tax.

Section 66. Section 7-1-2111, MCA, is amended to read:

"7-1-2111. Classification of counties. (1) For the purpose of regulating the compensation and salaries of all county officers, not otherwise provided for, and for fixing the penalties of officers' bonds, the counties of this state *must* be classified according to that percentage of the true and full valuation of the property *in the counties* upon which the tax levy is made, except for vehicles subject to taxation under 61-3-504(2), as follows:

(a) first class—all counties having a taxable valuation of $50 million or over;

(b) second class—all counties having a taxable valuation of more than $30 million and less than $50 million;

(c) third class—all counties having a taxable valuation of more than $20 million and less than $30 million;

(d) fourth class—all counties having a taxable valuation of more than $15 million and less than $20 million;

(e) fifth class—all counties having a taxable valuation of more than $10 million and less than $15 million;

(f) sixth class—all counties having a taxable valuation of more than $5 million and less than $10 million;

(g) seventh class—all counties having a taxable valuation of less than $5 million.

(2) As used in this section, taxable valuation means the taxable value of taxable property in the county as of the time of determination plus:

(a) that portion of the taxable value of the county on December 31, 1981, attributable to automobiles and trucks having a rated capacity of three-quarters of a ton or less;

(b) that portion of the taxable value of the county on December 31, 1989, attributable to automobiles and trucks having a rated capacity of more than three-quarters of a ton but less than or equal to 1 ton;

(c) the amount of interim production and new production taxes levied, as provided in 15-23-607, divided by the appropriate tax rates described in 15-23-607(2)(a) or (2)(b) and multiplied by 60%; and

(d) the amount of value represented by new production exempted from tax as provided in 15-23-612 *multiplied by 60%, plus the value of any other production occurring after December 31, 1988, multiplied by 60%.*"

Section 67. Section 7-7-2101, MCA, is amended to read:

"7-7-2101. Limitation on amount of county indebtedness. (1) No county may become indebted in any manner or for any purpose to an amount, including existing indebtedness, in the aggregate exceeding 23% of the total of the taxable value of the property therein subject to taxation, plus the amount of interim production and new production taxes levied divided by the appropriate tax rates described in 15-23-607(2)(a) or (2)(b) and multiplied by 60%, plus the amount of value represented by new production exempted from tax as provided in 15-23-612 *multiplied by 60%, plus the value of any other production occurring after December 31, 1988, multiplied by 60%,* as ascertained by the last assessment for state and county taxes previous to the incurring of *the* indebtedness.

(2) No county may incur indebtedness or liability for any single purpose to an amount exceeding $500,000 without the approval of a majority of the electors thereof voting at an election to be provided by law, except as provided in 7-21-3413 and 7-21-3414.

(3) Nothing in this section shall apply to the acquisition of conservation easements as set forth in Title 76, chapter 6."

Section 68. Section 7-7-2203, MCA, is amended to read:

"7-7-2203. Limitation on amount of bonded indebtedness. (1) Except as provided in subsections (2) through (4), no county may issue general obligation bonds for any purpose which, with all outstanding bonds and warrants except county high school bonds and emergency bonds, will exceed 11.25% of the total of the taxable value of the property therein, plus the amount of interim production and new production taxes levied divided by the appropriate tax rates described in 15-23-607(2)(a) or (2)(b) and multiplied by 60%, plus the amount of value represented by new production exempted from tax as provided in 15-23-612 *multiplied by 60%, plus the value of any other production occurring after December 31, 1988, multiplied by 60%,* to be ascertained by the last assessment for state and county taxes prior to the proposed issuance of bonds.

(2) In addition to the bonds allowed by subsection (1), a county may issue bonds which, with all outstanding bonds and warrants, will not exceed

27.75% of the total of the taxable value of the property in the county subject to taxation, plus the amount of interim production and new production taxes levied divided by the appropriate tax rates described in 15-23-607(2)(a) or (2)(b) and multiplied by 60%, plus the amount of value represented by new production exempted from tax as provided in 15-23-612 *multiplied by 60%*, when necessary to do so, *plus the value of any other production occurring after December 31, 1988, multiplied by 60%* for the purpose of acquiring land for a site for county high school buildings and for erecting or acquiring buildings thereon and furnishing and equipping the same for county high school purposes.

(3) In addition to the bonds allowed by subsections (1) and (2), a county may issue bonds for the construction or improvement of a jail which will not exceed 12.5% of the taxable value of the property in the county subject to taxation.

(4) The limitation in subsection (1) does not apply to refunding bonds issued for the purpose of paying or retiring county bonds lawfully issued prior to January 1, 1932, or to bonds issued for the repayment of tax protests lost by the county."

Section 69. Section 7-14-2524, MCA, is amended to read:

"7-14-2524. Limitation on amount of bonds issued — excess void. (1) Except as otherwise provided hereafter and in 7-7-2203 and 7-7-2204, *a* county *may not* issue bonds which, with all outstanding bonds and warrants except county high school bonds and emergency bonds, will exceed 11.25% of the total of the taxable value of the property therein, plus the amount of interim production and new production taxes levied divided by the appropriate tax rates described in 15-23-607(2)(a) or (2)(b) and multiplied by 60%, plus the amount of value represented by new production exempted from tax as provided in 15-23-612 *multiplied by 60%, plus the value of any other production occurring after December 31, 1988, multiplied by 60%*. The taxable property and the amount of interim production and new production taxes levied *must* be ascertained by the last assessment for state and county taxes prior to the issuance of *the* bonds.

(2) A county may issue bonds which, with all outstanding bonds and warrants except county high school bonds, will exceed 11.25% but will not exceed 22.5% of the total of the taxable value of such property, plus the amount of interim production and new production taxes levied divided by the appropriate tax rates described in 15-23-607(2)(a) or (2)(b) and multiplied by 60%, plus the amount of value represented by new production exempted from tax as provided in 15-23-612, *plus the value of any other production occurring after December 31, 1988, multiplied by 60%* when necessary for the purpose of replacing, rebuilding, or repairing county buildings, bridges, or highways which have been destroyed or damaged by an act of God, disaster, catastrophe, or accident.

(3) The value of the bonds issued and all other outstanding indebtedness of the county, except county high school bonds, shall not exceed 22.5% of the total of the taxable value of the property within the county, plus the amount of interim production and new production taxes levied divided by

the appropriate tax rates described in 15-23-607(2)(a) or (2)(b) and multiplied by 60%, plus the amount of value represented by new production exempted from tax as provided in 15-23-612, *plus the value of any other production occurring after December 31, 1988, multiplied by 60%*, as ascertained by the last preceding general assessment."

Section 70. Section 7-14-2525, MCA, is amended to read:

"7-14-2525. Refunding agreements and refunding bonds authorized. (1) Whenever the total indebtedness of a county exceeds 22.5% of the total of the taxable value of the property therein, plus the amount of interim production and new production taxes levied divided by the appropriate tax rates described in 15-23-607(2)(a) or (2)(b) and multiplied by 60%, plus the amount of value represented by new production exempted from tax as provided in 15-23-612 *multiplied by 60%, plus the value of any other production occurring after December 31, 1988, multiplied by 60%*, and the board determines that the county is unable to pay *the* indebtedness in full, the board may:

(a) negotiate with the bondholders for an agreement whereby the bondholders agree to accept less than the full amount of the bonds and the accrued unpaid interest thereon in satisfaction thereof;

(b) enter into such agreement;

(c) issue refunding bonds for the amount agreed upon.

(2) These bonds may be issued in more than one series, and each series may be either amortization or serial bonds.

(3) The plan agreed upon between the board and the bondholders shall be embodied in full in the resolution providing for the issue of the bonds."

Section 71. Section 7-16-2327, MCA, is amended to read:

"7-16-2327. Indebtedness for park purposes. (1) Subject to the provisions of subsection (2), a county park board, in addition to powers and duties now given under law, *has* the power and duty to contract an indebtedness in behalf of a county, upon the credit thereof, for the purposes of 7-16-2321(1) and (2).

(2) (a) The total amount of indebtedness authorized to be contracted in any form, including the then-existing indebtedness, must not at any time exceed 13% of the total of the taxable value of the taxable property in the county, plus the amount of interim production and new production taxes levied divided by the appropriate tax rates described in 15-23-607(2)(a) or (2)(b) and multiplied by 60%, plus the amount of value represented by new production exempted from tax as provided in 15-23-612, *plus the value of any other production occurring after December 31, 1988, multiplied by 60%*, ascertained by the last assessment for state and county taxes previous to the incurring of *the* indebtedness.

(b) No money may be borrowed on bonds issued for the purchase of lands and improving same for any such purpose until the proposition has been submitted to the vote of those qualified under the provisions of the

state constitution to vote at such election in the county affected thereby and a majority vote is cast in favor thereof."

Section 72. Section 15-6-132, MCA, is amended to read:

"15-6-132. Class two property — description — taxable percentage. (1) Class two property includes the annual gross proceeds of metal mines.

(2) Class two property is taxed at 3% of its annual gross proceeds, as defined in 15-23-801."

Section 73. Section 15-23-602, MCA, is amended to read:

"15-23-602. Statement of sales proceeds on interim production and new production. (1) *As* provided in subsection (2), each operator or producer of *interim production or new production of* natural gas, petroleum, or other crude or mineral oil *shall* make out and deliver to the department of revenue a statement of the gross sales proceeds of *interim production or new production of* natural gas, petroleum, or other crude or mineral oil from each well owned or worked by *the* person. The gross sales proceeds *must* be determined by multiplying the units of production sold from the well times the royalty unit value of that production at the well. *The* statement *must* be in the form prescribed by the department and must be verified by the oath of the operator or producer or the manager, superintendent, agent, president, or vice-president of *the* corporation, association, or partnership. *The* statement *must* show the following:

(a) the name and address of the operator, together with a list in duplicate of the names and addresses of any persons owning or claiming any royalty interest in the production from the well or the proceeds derived from the sale *of the production*, and the amount paid or yielded as royalty to each of *those* persons during the period covered by the statement;

(b) the description and location of the well;

(c) the number of cubic feet of natural gas, barrels of petroleum or other crude or mineral oil sold from the well during the period covered by the statement; *and*

(d) the gross sales proceeds in dollars and cents or, in the case of sales between parties not acting at arm's length, the greater of the gross sales proceeds from or the fair market value of the products sold.

(2) Each operator having interim production or new production as defined in 15-23-601 shall, on or before the last day of the months of October, January, April, and July, make out and deliver to the department of revenue a statement of the gross sales proceeds of *the* interim production or new production from each well owned or worked by *the* person during the preceding calendar quarter. The statement must be in the form prescribed by the department and verified as provided in subsection (1). The statement *must* show the information required in subsections (1)(a) through (1)(d)."

Section 74. Section 15-23-603, MCA, is amended to read:

"15-23-603. Net proceeds — how computed. (1) *As* provided in subsection *(2)*, the department of revenue shall calculate and compute from the returns the gross sales proceeds of the product yielded from *the* well for the year covered by the statement and shall calculate the net proceeds of the well yielded to the producer, which net proceeds *are* determined by subtracting from the gross sales proceeds *of the well* all royalty paid in cash by the operator or producer and the gross value of all royalty apportioned in kind by the operator or producer determined by using as the value of a barrel of oil or a cubic foot of gas the average selling price for the calendar year of a barrel of oil or a cubic foot of gas from the well out of which the royalty was paid.

(2) For interim production or new production, net proceeds are the equivalent of the gross sales proceeds, without deduction for excise taxes, of the product yielded from *the* well for the *quarter* covered by the statement, except that in computing the total number of barrels of petroleum and other mineral or crude oil or cubic feet of natural gas produced, there *must* be deducted so much *of the product* as is used in the operation of the well from which the petroleum or other mineral or crude oil or natural gas is produced for pumping the petroleum or other mineral or crude oil or natural gas from the well to a tank or pipeline.

(3) In the statement of sales proceeds required under 15-23-602 for lease or unitized areas from which interim or new production and other production have been sold, the number of barrels of interim and new production of oil or cubic feet of interim or new production of gas *must be segregated from and stated separately from* the number of barrels of other production of oil or cubic feet of other production of gas.

(4) In calculating the deduction for money expended for necessary chemical supplies needed and used in a tertiary recovery project approved by the department of revenue, as provided in 15-36-101, the department shall require that the necessary chemical supplies, which include but are not limited to carbon dioxide supplies, be amortized over a 10-year period beginning with the year in which the money was expended."

Section 75. Section 15-23-605, MCA, is amended to read:

"15-23-605. Assessment of royalties. The amount of royalty received *in cash paid by the operator or producer and the gross value of all royalty apportioned in kind by the operator or producer determined by using as the value of a barrel of oil or a cubic foot of gas the average selling price for the calendar year of a barrel of oil or a cubic foot of gas from the well out of which the royalty was paid must* be considered net proceeds to the recipient and *must* be assessed as follows: upon receipt of the lists or schedules setting forth the names and addresses of any persons owning or claiming royalty and the amount paid or yielded as royalty to *the* royalty owners or claimants during the year for which *the* return is made, the department of revenue shall proceed to assess and tax the same as net proceeds of mines."

Section 76. Section 15-23-607, MCA, is amended to read:

"15-23-607. County assessors to compute taxes. (1) Immediately after the board of county commissioners has fixed tax levies on the second

Monday in August, the county assessor shall, *subject to the provisions of 15-23-612*, compute the taxes on net proceeds, as provided in subsection (2) *of this section*, and royalty assessments and shall deliver the book to the county treasurer on or before September 15. The county treasurer shall proceed to give full notice *of the assessments* to *the* operator and *shall* collect the *taxes as* provided by law.

(2) For interim production or new production, as defined in 15-23-601, the county assessor may not levy or assess any mills against the value of *the* interim production or new production, but shall instead levy a tax as follows:

(a) for interim production or new production of petroleum or other mineral or crude oil, 7% of net proceeds, as described in 15-23-603*(2)*; or

(b) for interim production or new production of natural gas, 12% of net proceeds, as described in 15-23-603*(2)*.

(3) The amount of tax levied in subsections (2)(a) and (2)(b), divided by the appropriate tax rate and multiplied by 60%, *must* be treated as taxable value for county bonding purposes.

(4) The taxable value of net proceeds for the purpose of computing guaranteed tax base aid for schools is the amount of tax received by a district in the previous year divided by the number of mills levied by the district in the previous year, multiplied by 1,000. This amount must be added to the district, county, and statewide taxable value when computing guaranteed tax base aid under [section 62].

(5) The operator or producer *is* liable for the payment of *the* taxes *that*, except as provided in 15-16-121, *are* payable by and *must* be collected from *the* operators in the same manner and under the same penalties as provided for the collection of taxes upon net proceeds of mines. *However*, the operator may at his option withhold from the proceeds of royalty interest, either in kind or in money, an estimated amount of the tax to be paid by him upon *the* royalty or royalty interest. After *the* withholding, any deviation between the estimated tax and the actual tax may be accounted for by adjusting subsequent withholdings from the proceeds of royalty interests."

Section 77. Section 15-23-703, MCA, is amended to read:

"15-23-703. Taxation of gross proceeds — taxable value for bonding and guaranteed tax base aid to schools. *(1)* The county assessor shall *compute* from the reported gross proceeds from coal a tax roll *that* he shall transmit to the county treasurer on or before September 15 each year. *The county assessor may not levy or assess any mills against the reported gross proceeds of coal but shall levy a tax of 5% against the value of the reported gross proceeds as provided in 15-23-701(1)(d).* The county treasurer shall proceed to give full notice to each coal producer *of the taxes due* and to collect the taxes *as provided in 15-16-101.*

(2) For bonding, county classification, and all nontax purposes, the taxable value of the gross proceeds of coal is 45% of the contract sales price as defined in 15-35-102(5).

(3) The taxable value of gross proceeds for the purpose of computing guaranteed tax base aid for schools is the amount of tax received by a district in the previous year divided by the number of mills levied by the district in the previous year, multiplied by 1,000. This amount must be added to the district, county, and statewide taxable value when computing guaranteed tax base aid under [section 62].

(4) The county treasurer shall credit all taxes collected under this part:

(a) to the state and to the counties that levied mills against production in the relative proportions required by the levies for state and county purposes in the same manner as property taxes were distributed in the year 1989 in the taxing jurisdiction; and

(b) to school districts in the county that either levied mills against production or used nontax revenue, such as Public Law 81-874 money, in lieu of levying mills against production, in the same manner that property taxes collected or property taxes that would have been collected would have been distributed in 1989 in the school district."

Section 78. Section 15-36-101, MCA, is amended to read:

"15-36-101. Definitions and rate of tax — local government severance tax. (1) Every person engaging in or carrying on the business of producing petroleum, other mineral or crude oil, or natural gas within this state or engaging in or carrying on the business of owning, controlling, managing, leasing, or operating within this state any well or wells from which any merchantable or marketable petroleum, other mineral or crude oil, or natural gas is extracted or produced sufficient in quantity to justify the marketing of the same must, except as provided in 15-36-121, each year when engaged in or carrying on *the* business in this state pay to the department of revenue *a severance tax* for the exclusive use and benefit of the state of Montana *plus a local government severance tax in lieu of a tax on net proceeds for the exclusive use and benefit of local government. The severance tax and the local government severance tax are* computed at the following rates:

(a) except as provided in subsections (1)(b), (1)(c), and (1)(d), 5% of the total gross value of all the petroleum and other mineral or crude oil produced by the person, *plus the local government severance tax of 8.4% on production other than interim production and new production*, from each lease or unit; but in determining the amount of severance tax, there *must* be excluded from consideration all petroleum or other crude or mineral oil produced and used by the person during the year in connection with his operations in prospecting for, developing, and producing the petroleum or crude or mineral oil;

(b) 2.65% of the total gross value of *all* natural gas produced, *plus the local government severance tax of 15.25% on natural gas production other than interim production or new production*, from each lease or unit; but in determining the amount of severance tax, there *must* be excluded from consideration all gas produced and used by the person during the year in connection with his operations in prospecting for, developing, and producing the gas or petroleum or crude or mineral oil; and there *must* also be

excluded from consideration all gas, including carbon dioxide gas, recycled or reinjected into the ground;

(c) 2.5% of the total gross value of the incremental petroleum and other mineral or crude oil produced, *plus the local government severance tax of 4.2% on production other than interim production and new production,* from each lease or unit in a tertiary recovery project after July 1, 1985. For purposes of this section, a tertiary recovery project must meet the following requirements:

(i) the project must be approved as a tertiary recovery project by the department of revenue. The approval may be extended only after notice and hearing in accordance with Title 2, chapter 4.

(ii) the property to be affected by the project must be adequately delineated according to the specifications required by the department; and

(iii) the project must involve the application of one or more tertiary recovery methods that can reasonably be expected to result in an increase, determined by the department to be significant in light of all the facts and circumstances, in the amount of crude oil which may potentially be recovered. For the purpose of this section, tertiary recovery methods include but are not limited to:

(A) miscible fluid displacement;

(B) steam drive injection;

(C) micellar/emulsion flooding;

(D) in situ combustion;

(E) polymer augmented water flooding;

(F) cyclic steam injection;

(G) alkaline or caustic flooding;

(H) carbon dioxide water flooding;

(I) immiscible carbon dioxide displacement; or

(J) any other method approved by the department as a tertiary recovery method.

(d) *except as provided in 15-36-121(2),* 3% of the total gross value of all the petroleum and other mineral or crude oil *production* after the first 5 barrels, *plus the local government severance tax of 4.2% on all production other than interim production and new production,* produced by a stripper well, as defined in 15-36-121, that produces more than 5 barrels a day during the period beginning April 1, 1989, and ending March 31, 1991.

(2) For purposes of this section, the term "incremental petroleum and other mineral or crude oil" means the amount of oil, as determined by the department of revenue, to be in excess of what would have been produced by primary and secondary methods. The determination arrived at by the department must be made only after notice and hearing and shall specify through the life of a tertiary project, calendar year by calendar year, the

combined amount of primary and secondary production that must be used to establish the incremental production from each lease or unit in a tertiary recovery project.

(3) Nothing in this part may be construed as requiring laborers or employees hired or employed by any person to drill any oil well or to work in or about any oil well or prospect or explore for or do any work for the purpose of developing any petroleum or other mineral or crude oil to pay the severance tax, nor may work done or the drilling of a well or wells for the purpose of prospecting or exploring for petroleum or other mineral or crude oils or for the purpose of developing them be considered to be the engaging in or carrying on of the business. If, in the doing of any work, in the drilling of any oil well, or in prospecting, exploring, or development work, any merchantable or marketable petroleum or other mineral or crude oil in excess of the quantity required by the person for carrying on the operation is produced sufficient in quantity to justify the marketing of the petroleum or other mineral or crude oil, the work, drilling, prospecting, exploring, or development work is considered to be the engaging in and carrying on of the business of producing petroleum or other mineral or crude oil within this state within the meaning of this section.

(4) Every person required to pay the severance tax under this section shall pay the tax in full for his own account and for the account of each of the other owner or owners of the gross proceeds in value or in kind of all the marketable petroleum or other mineral or crude oil or natural gas extracted and produced, including owner or owners of working interest, royalty interest, overriding royalty interest, carried working interest, net proceeds interest, production payments, and all other interest or interests owned or carved out of the total gross proceeds in value or in kind of the extracted marketable petroleum or other mineral or crude oil or natural gas, except that any of the interests that are owned by the federal, state, county, or municipal governments *are* exempt from taxation under this chapter. Unless otherwise provided in a contract or lease, the pro rata share of any royalty owner or owners will be deducted from any settlements under the lease or leases or division of proceeds orders or other contracts. **(Subsection (1)(d) terminates on occurrence of contingency—sec. 7, Ch. 656, L. 1987.)**"

Section 79. Section 15-36-102, MCA, is amended to read:

"**15-36-102. Quarterly payment of tax — delayed payment of local government severance tax.** *(1) Except as provided in subsection (2),* severance tax *must* be paid in quarterly installments for the quarterly periods ending, respectively, March 31, June 30, September 30, and December 31 of each year, and the amount of the tax for each quarterly period *must* be paid to the department of revenue within 60 days after the end of each quarterly period.

(2) Local government severance tax must be paid in quarterly installments 1 year after the end of each quarter for which a statement is completed as required by 15-36-105."

Section 80. Section 15-36-105, MCA, is amended to read:

"15-36-105. Statement to accompany payment — records — collection of tax — refunds. (1) Each person *shall*, within 60 days after the end of each following quarter, *complete* on forms prescribed by the department of revenue a statement showing the total number of barrels of merchantable or marketable petroleum and other mineral or crude oil or cubic feet of natural gas produced or extracted by *the* person in the state during each month of *the* quarter and during the whole quarter, the average value *of the production* during each month, and the total value *of the production* for the whole quarter, together with the total amount due to the state as severance taxes *and local government severance taxes* for *the* quarter, and *shall* within such 60 days deliver *the* statement and, except as provided in *15-36-102(2) and* 15-36-121, pay to the department the amount of the taxes shown by *the* statement to be due to the state for the quarter for which *the* statement is made. *The* statement must be signed by the individual or the president, vice-president, treasurer, assistant treasurer, or managing agent in this state of the association, corporation, joint-stock company, or syndicate making the statement. Any person engaged in carrying on business at more than one place in this state or owning, leasing, controlling, or operating more than one oil or gas well in this state may include all *operations* in one statement. The department shall receive and file all statements and collect and receive from *the* person making and filing a statement the amount of tax payable by *the* person, if any, as *appears in* the statement.

(2) It *is* the duty of the department to examine each of *the* statements and compute the taxes thereon, and the amount computed by the department *is* the *tax* imposed, assessed against, and payable by the taxpayer making the statement for the quarter for which the statement is filed. If the tax found to be due *is* greater than the amount paid, the excess *must* be paid by the taxpayer to the department within 10 days after written notice of the amount of the deficiency *is* mailed by the department to *the* taxpayer. If the tax imposed *is* less than the amount paid, the difference must be applied as a credit against tax liability for subsequent quarters or refunded if there is no subsequent tax liability.

(3) If the tax is not paid on or before the due date, there *must* be assessed a penalty of 10% of the amount of the tax, unless it is shown that the failure was due to reasonable cause and not due to neglect. If any tax under this chapter is not paid when due, interest *must* be added *to the tax* at the rate of 1% a month or fraction thereof, computed on the total amount of severance tax and penalty from the due date until paid."

Section 81. Section 15-36-112, MCA, is amended to read:

"15-36-112. Disposition of oil and gas severance taxes — calculation of unit value for local government severance tax. (1) Each year the department of revenue shall determine the amount of tax collected under this chapter from within each *school district.*

(2) For purposes of the distribution of local government severance taxes collected under 15-36-101, the department shall determine the unit value of oil and gas for each school district as follows:

(a) The unit value for petroleum and other mineral or crude oil for each district is the quotient obtained by dividing the net proceeds taxes calculated on petroleum or mineral or crude oil produced in that district in calendar year 1988 by the number of barrels of petroleum or other mineral or crude oil produced in that district during 1988.

(b) The unit value for natural gas is the quotient obtained by dividing the net proceeds taxes calculated on natural gas produced in that district in calendar year 1988 by the number of cubic feet of natural gas produced in that district during 1988.

(3) The severance taxes collected under this chapter are allocated as follows:

(a) *The local government severance tax* is statutorily appropriated, as provided in 17-7-502, for allocation to the county for distribution as provided in subsection *(4)(a)(ii)*;

(b) *Any* amount not allocated to the county under subsection *(3)(a)* is allocated to the state general fund.

(4) (a) For the purpose of distribution of the local government severance tax, the department shall adjust the unit value determined under this section according to the ratio that the local government severance taxes collected during the quarters to be distributed plus accumulated interest earned by the state and penalties and interest on delinquent local government severance taxes bears to the total liability for local government severance taxes for the quarters to be distributed. The taxes must be calculated and distributed as follows:

(i) By November 30 of each year, the department shall calculate and distribute to each eligible county the amount of local government severance tax, determined by multiplying unit value as adjusted in this subsection (4)(a) times the units of production on which severance tax was owed during the calendar quarters ending March 31 and June 30 of the preceding calendar year.

(ii) By May 31 of each year, the department shall calculate and distribute to each eligible county the amount of local government severance tax, determined by multiplying unit value as adjusted in this subsection (4)(a) times the units of production on which severance tax was owed during the 2 calendar quarters immediately following those quarters referred to in subsection (4)(a)(i).

(b) Any amount by which the total tax liability exceeds or is less than the total distributions determined in subsections (4)(a)(i) and (4)(a)(ii) must be calculated and distributed in the following manner:

(i) The excess amount or shortage must be divided by the total units of production to obtain the tax value per unit of production.

(ii) The tax value per unit of production must be multiplied by the units of production in that taxable period in each school district that had production in that period, and this amount must be added to or subtracted from the distribution to each respective district.

(5) The county treasurer shall distribute the money received under subsection *(3)(a) to the taxing jurisdictions that levied mills against production during fiscal year 1989 in the same manner that all other property tax proceeds were distributed during fiscal year 1989 in the taxing jurisdiction, except that no distribution may be made to a municipal taxing jurisdiction.*"

Section 82. Section 15-36-121, MCA, is amended to read:

"**15-36-121. Exemption from severance tax.** (1) It is the public policy of this state to promote a sufficient supply of natural gas to provide for the residents of this state, to lessen Montana's dependence on imported natural gas, and to encourage the exploration for and development and production of natural gas, petroleum, and other mineral and crude oil within the state.

(2) All new production, as defined in 15-23-601, from a well during the 24 months immediately following the date of notification to the department of revenue that an oil well is flowing or being pumped or that a gas well has been connected to a gathering or distribution system is exempt from all of the severance tax imposed by 15-36-101, provided the notification was made after March 31, 1987, and before July 1, 1991.

(3) All the natural gas produced from any well that has produced 60,000 cubic feet or less of natural gas a day for the calendar year prior to the current year shall be taxed as provided in this section. Production must be determined by dividing the amount of production from a lease or unitized area for the year prior to the current calendar year by the number of producing wells in the lease or unitized area and by dividing the resulting quotient by 365. The first 30,000 cubic feet of average daily production per well is exempt from all of the severance tax imposed by 15-36-101. Everything over 30,000 cubic feet of gas produced is taxed at 1.59% *plus a local government severance tax of 7.625%.*

(4) The first 5 barrels of average daily production from a stripper well are exempt from all of the severance tax imposed by 15-36-101, *except the local government severance tax.*

(5) For the purposes of this section, "stripper well" means a well that produces less than 10 barrels per day, determined by dividing the amount of production from a lease or unitized area for the year prior to the current calendar year by the number of producing wells in the lease or unitized area, and by dividing the resulting quotient by 365.

(6) Notwithstanding the provisions of subsections (2) through (4), all reporting requirements under the severance tax remain in effect. **(Subsections (2) and (4) terminate on occurrence of contingency—sec. 7, Ch. 656, L. 1987.)**"

Section 83. Section 20-9-141, MCA, is amended to read:

"**20-9-141. Computation of general fund net levy requirement by county superintendent.** (1) The county superintendent shall compute the levy requirement for each district's general fund on the basis of the following procedure:

(a) Determine the funding required for the district's final general fund budget less the amount established by the schedules in 20-9-316 through 20-9-321 by totaling:

(i) the district's nonisolated school foundation program requirement to be met by a district levy as provided in 20-9-303;

(ii) the district's permissive levy amount as provided in 20-9-352; and

(iii) any general fund budget amount adopted by the trustees of the district under the provisions of 20-9-353, including any additional levies authorized by the electors of the district.

(b) Determine the *money* available for the reduction of the property tax on the district for the general fund by totaling:

(i) anticipated federal *money* received under the provisions of Title I of Public Law 81-874 or other anticipated federal *money* received in lieu of *that* federal act;

(ii) anticipated tuition payments for out-of-district pupils under the provisions of 20-5-303, 20-5-307, 20-5-312, and 20-5-313;

(iii) general fund cash reappropriated, as established under the provisions of 20-9-104;

(iv) anticipated or reappropriated state impact aid received under the provisions of 20-9-304;

(v) anticipated or reappropriated revenue from vehicle property taxes imposed under 61-3-504(2) and 61-3-537;

(vi) anticipated net proceeds taxes for interim production and new production, as defined in 15-23-601;

(vii) anticipated revenue from local government severance taxes as provided in 15-36-112;

(viii) anticipated revenue from coal gross proceeds under 15-23-703;

(ix) anticipated interest to be earned or reappropriated interest earned by the investment of general fund cash in accordance with the provisions of 20-9-213(4); and

(x) any other revenue anticipated by the trustees to be received during the ensuing school fiscal year which may be used to finance the general fund.

(c) Subtract the *money* available to reduce the property tax required to finance the general fund that has been determined in subsection (1)(b) from the total requirement determined in subsection (1)(a).

(2) The net general fund levy requirement determined in subsection (1)(c) *must* be reported to the county commissioners on the second Monday of August by the county superintendent as the general fund levy requirement for the district, and a levy *must* be made by the county commissioners in accordance with 20-9-142."

Section 84. Section 20-9-331, MCA, is amended to read:

"20-9-331. Basic county tax and other revenues for county equalization of the elementary district foundation program. (1) *The* county commissioners of each county *shall* levy an annual basic tax of 28 mills on the *dollar* of the taxable value of all taxable property within the county, except for vehicles subject to taxation under 61-3-504(2), for the purposes of local and state foundation program support. The revenue collected from this levy *must* be apportioned to the support of the foundation programs of the elementary school districts in the county and to the state special revenue fund, state equalization aid account, in the following manner:

(a) In order to determine the amount of revenue raised by this levy which is retained by the county, the sum of the estimated *revenue* identified in subsection (2) *must* be subtracted from the sum of the county elementary transportation obligation and the total of the foundation programs of all elementary districts of the county.

(b) If the basic levy prescribed by this section produces more revenue than is required to finance the difference determined *in subsection (1)(a)*, the county treasurer shall remit the surplus funds to the state treasurer for deposit to the state special revenue fund, state equalization aid account, immediately upon occurrence of a surplus balance and each subsequent month thereafter, with any final remittance due no later than June 20 of the fiscal year for which the levy has been set.

(2) The *revenue* realized from the county's portion of the levy prescribed by this section and the *revenue* from the following sources *must* be used for the equalization of the elementary district foundation programs of the county as prescribed in 20-9-334, and a separate accounting *must* be kept of *the revenue* by the county treasurer in accordance with 20-9-212(1):

(a) the portion of the federal Taylor Grazing Act funds distributed to a county and designated for the common school fund under the provisions of 17-3-222;

(b) the portion of the federal flood control act funds distributed to a county and designated for expenditure for the benefit of the county common schools under the provisions of 17-3-232;

(c) all money paid into the county treasury as a result of fines for violations of law, except money paid to a justice's court, and the use of which is not otherwise specified by law;

(d) any money remaining at the end of the immediately preceding school fiscal year in the county treasurer's *accounts* for the various sources of revenue established or referred to in this section;

(e) any federal or state money distributed to the county as payment in lieu of property taxation established by the county levy required by this section;

(f) gross proceeds taxes from coal under 15-23-703;

(g) net proceeds taxes for interim production and new production, as defined in 15-23-601, *and local government severance taxes on any other production occurring after December 31, 1988*; and

(h) anticipated revenue from vehicle property taxes imposed under 61-3-504(2) and 61-3-537."

Section 85. Section 20-9-333, MCA, is amended to read:

"20-9-333. Basic special levy and other revenues for county equalization of high school district foundation program. (1) *The* county commissioners of each county *shall* levy an annual basic special tax for high schools of 17 mills on the dollar of the taxable value of all taxable property within the county, except for vehicles subject to taxation under 61-3-504(2), for the purposes of local and state foundation program support. The revenue collected from this levy *must* be apportioned to the support of the foundation programs of high school districts in the county and to the state special revenue fund, state equalization aid account, in the following manner:

(a) In order to determine the amount of revenue raised by this levy which is retained by the county, the *sum of the* estimated *revenue* identified in subsections (2)(a) and (2)(b) *must* be subtracted from the sum of the county's high school tuition obligation and the total of the foundation programs of all high school districts of the county.

(b) If the basic levy prescribed by this section produces more revenue than is required to finance the difference determined *in subsection (1)(a)*, the county treasurer shall remit the surplus *funds* to the state treasurer for deposit to the state special revenue fund, state equalization aid account, immediately upon occurrence of a surplus balance and each subsequent month thereafter, with any final remittance due no later than June 20 of the fiscal year for which the levy has been set.

(2) The *revenue* realized from the county's portion of the levy prescribed in this section and the *revenue* from the following sources *must* be used for the equalization of the high school district foundation programs of the county as prescribed in 20-9-334, and a separate accounting *must* be kept of *the revenue* by the county treasurer in accordance with 20-9-212(1):

(a) any money remaining at the end of the immediately preceding school fiscal year in the county treasurer's accounts for the various sources of revenue established in this section;

(b) any federal or state *money* distributed to the county as payment in lieu of property taxation established by the county levy required by this section;

(c) gross proceeds taxes from coal under 15-23-703;

(d) net proceeds taxes for interim production and new production, as defined in 15-23-601, *and local government severance taxes on any other production occurring after December 31, 1988*; and

(e) anticipated revenue from vehicle property taxes imposed under 61-3-504(2) and 61-3-537."

Section 86. Section 20-9-352, MCA, is amended to read:

"20-9-352. Permissive amount and permissive levy. (1) Whenever the trustees of *a* district *consider* it necessary to adopt a general fund

budget in excess of the foundation program amount but not in excess of the maximum general fund budget amount for *the* district as established by the schedules in 20-9-316 through 20-9-321, the trustees shall adopt a resolution stating the reasons and purposes for exceeding the foundation program amount. *The* excess above the foundation program amount *is* known as the permissive amount, and it *must* be financed by a levy, as prescribed in 20-9-141, on the taxable value of all taxable property within the district, except for vehicles subject to taxation under 61-3-504(2), supplemented with any biennial appropriation by the legislature for this purpose. The proceeds of *the* appropriation *must* be deposited to the state special revenue fund.

(2) The district levies to be set for the purpose of funding the permissive amount are determined as follows:

(a) For each elementary school district, the county commissioners shall annually set a levy not exceeding 6 mills on all the taxable property in the district, except for vehicles subject to taxation under 61-3-504(2), for the purpose of funding the permissive amount of the district. The permissive levy in mills *is* obtained by multiplying the ratio of the permissive amount to the maximum permissive amount by 6 or by using the number of mills *that* would fund the permissive amount, whichever is less. If the amount of revenue raised by this levy, plus anticipated revenue from vehicle property taxes imposed under 61-3-504(2) and 61-3-537, is not sufficient to fund the permissive amount in full, the amount of the deficiency *must* be paid to the district from the state special revenue fund according to the provisions of subsections (3) and (4) of this section.

(b) For each high school district, the county commissioners shall annually set a levy not exceeding 4 mills on all taxable property in the district, except for vehicles subject to taxation under 61-3-504(2), for the purpose of funding the permissive amount of the district. The permissive levy in mills *is* obtained by multiplying the ratio of the permissive levy to the maximum permissive amount by 4 or by using the number of mills *that* would fund the permissive amount, whichever is less. If the amount of revenue raised by this levy, plus anticipated revenue from vehicle property taxes imposed under 61-3-504(2) and 61-3-537, *plus gross proceeds taxes from coal under 15-23-703*, and plus net proceeds taxes for interim production and new production, as defined in 15-23-601, *and local government severance taxes on any other production occurring after December 31, 1988*, is not sufficient to fund the permissive amount in full, the amount of the deficiency *must* be paid to the district from the state special revenue fund according to the provisions of subsections (3) and (4) of this section.

(3) The superintendent of public instruction shall, if the appropriation by the legislature for the permissive amount for the biennium is insufficient, request the budget director to submit a request for a supplemental appropriation in the second year of the biennium. The supplemental appropriation *must* provide enough revenue to fund the permissive deficiency of the elementary and high school districts of the state. The proceeds of this appropriation *must* be deposited to the state special revenue fund and *must* be distributed to the elementary and high school districts in accordance with their entitlements as determined by the superintendent of public instruction according to the provisions of subsections (1) and (2).

(4) Distribution under this section from the state special revenue fund *must* be made in two payments. The first payment *must* be made at the same time as the first distribution of state equalization aid is made after January 1 of the fiscal year. The second payment *must* be made at the same time as the last payment of state equalization aid is made for the fiscal year. If the appropriation is not sufficient to finance the deficiencies of the districts as determined according to subsection (2), each district will receive the same percentage of its deficiency. Surplus revenue in the second year of the biennium may be used to reduce the appropriation required for the next succeeding biennium or may be transferred to the state equalization aid state special revenue fund if revenues in that fund are insufficient to meet foundation program requirements."

Section 87. Section 20-10-144, MCA, is amended to read:

"20-10-144. Computation of revenues and net tax levy requirements for the transportation fund budget. Before the fourth Monday of July and in accordance with 20-9-123, the county superintendent shall compute the revenue available to finance the transportation fund budget of each district. The county superintendent shall compute the revenue for each district on the following basis:

(1) The "schedule amount" of the preliminary budget expenditures that is derived from the rate schedules in 20-10-141 and 20-10-142 *must* be determined by adding the following amounts:

(a) the sum of the maximum reimbursable expenditures for all approved school bus routes maintained by the district (to determine the maximum reimbursable expenditure, multiply the applicable rate per bus mile by the total number of miles to be traveled during the ensuing school fiscal year on each bus route approved by the county transportation committee and maintained by such district); plus

(b) the total of all individual transportation per diem reimbursement rates for *the* district as determined from the contracts submitted by the district multiplied by the number of pupil-instruction days scheduled for the ensuing school attendance year; plus

(c) any estimated costs for supervised home study or supervised correspondence study for the ensuing school fiscal year; plus

(d) the amount budgeted on the preliminary budget for the contingency amount permitted in 20-10-143, except if *the* amount exceeds 10% of the total of subsections (1)(a), (1)(b), and (1)(c) or $100, whichever is larger, the contingency amount on the preliminary budget *must* be reduced to *the* limitation amount and used in this determination of the schedule amount.

(2) The schedule amount determined in subsection (1) or the total preliminary transportation fund budget, whichever is smaller, *is* divided by 3 and the resulting one-third amount *is* used to determine the available state and county revenue to be budgeted on the following basis:

(a) the resulting one-third amount *is* the budgeted state transportation reimbursement, except that the state transportation reimbursement for the transportation of special education pupils under the provisions of 20-7-442

must be two-thirds of the schedule amount attributed to the transportation of special education pupils;

(b) the resulting one-third amount, except as provided for joint elementary districts in subsection (2)(e), *is* the budgeted county transportation reimbursement for elementary districts and *must* be financed by the basic county tax under the provisions of 20-9-334;

(c) the resulting one-third amount multiplied by 2 *is* the budgeted county transportation reimbursement amount for high school districts financed under the provisions of subsection (5), except as provided for joint high school districts in subsection (2)(e), and except that the county transportation reimbursement for the transportation of special education pupils under the provisions of 20-7-442 *must* be one-third of the schedule amount attributed to the transportation of special education pupils;

(d) when the district has a sufficient amount of cash for reappropriation and other sources of district revenue, as determined in subsection (3), to reduce the total district obligation for financing to zero, any remaining amount of district revenue and cash reappropriated *must* be used to reduce the county financing obligation in *subsection* (2)(b) or (2)(c) and, if *the* county financing obligations are reduced to zero, to reduce the state financial obligation in subsection (2)(a); and

(e) the county revenue requirement for a joint district, after the application of any district *money* under subsection (2)(d), *must* be prorated to each county incorporated by the joint district in the same proportion as the ANB of the joint district is distributed by pupil residence in each county.

(3) The total of the *money* available for the reduction of property tax on the district for the transportation fund *must* be determined by totaling:

(a) anticipated federal *money* received under the provisions of Title I of Public Law 81-874 or other anticipated federal *money* received in lieu of *that* federal act; plus

(b) anticipated payments from other districts for providing school bus transportation services for *the* district; plus

(c) anticipated payments from a parent or guardian for providing school bus transportation services for his child; plus

(d) anticipated or reappropriated interest to be earned by the investment of transportation fund cash in accordance with the provisions of 20-9-213(4); plus

(e) anticipated or reappropriated revenue from property taxes *and fees* imposed under *23-2-517, 23-2-803,* 61-3-504(2), *61-3-521,* 61-3-537, *and 67-3-204*; plus

(f) gross proceeds taxes from coal under 15-23-703; plus

(g) net proceeds taxes for interim production and new production, *as* defined in 15-23-601, *and local government severance taxes on any other production occurring after December 31, 1988*; plus

(h) any other revenue anticipated by the trustees to be earned during the ensuing school fiscal year which may be used to finance the transportation fund; plus

(i) any cash available for reappropriation as determined by subtracting the amount of the end-of-the-year cash balance earmarked as the transportation fund cash reserve for the ensuing school fiscal year by the trustees from the end-of-the-year cash balance in the transportation fund. *The* cash reserve *may* not be more than 20% of the final transportation fund budget for the ensuing school fiscal year and *is* for the purpose of paying transportation fund warrants issued by the district under the final transportation fund budget.

(4) The district levy requirement for each district's transportation fund *must* be computed by:

(a) subtracting the schedule amount calculated in subsection (1) from the total preliminary transportation budget amount and, for an elementary district, adding *the* difference to the district obligation to finance one-third of the schedule amount as determined in subsection (2); and

(b) subtracting the amount of *money* available to reduce the property tax on the district, as determined in subsection (3), from the amount determined in subsection (4)(a).

(5) The county levy requirement for the financing of the county transportation reimbursement to high school districts *is* computed by adding all requirements for all the high school districts of the county, including the county's obligation for reimbursements in joint high school districts.

(6) The transportation fund levy requirements determined in subsection (4) for each district and in subsection (5) for the county *must* be reported to the county commissioners on the second Monday of August by the county superintendent as the transportation fund levy requirements for the district and for the county, and *the* levies *must* be made by the county commissioners in accordance with 20-9-142."

Section 88. Section 90-6-402, MCA, is amended to read:

"90-6-402. Definitions. As used in this part, the following definitions apply:

(1) "Affected local government unit" means a local government unit that will experience a need to increase services or facilities as a result of the commencement of large-scale mineral development or within which a large-scale mineral development is located in accordance with an impact plan adopted pursuant to 90-6-307.

(2) "Board" means the hard-rock mining impact board established in 2-15-1822.

(3) "Mineral development employee" means a person who resides within the jurisdiction of an affected local government unit as a result of employment with a large-scale mineral development or its contractors or subcontractors.

(4) "Mineral development student" means a student whose parent or guardian resides within the jurisdiction of an affected local government unit as a result of employment with a large-scale mineral development or its contractors or subcontractors.

(5) "Jurisdictional revenue disparity" means property tax revenues resulting from a large-scale hard-rock mineral development that are inequitably distributed among affected local government units as finally determined by the board in an approved impact plan.

(6) "Large-scale mineral development", for the purposes of this part, is defined in 90-6-302.

(7) "Local government unit", for the purposes of this part, means a county, municipality, or school district.

(8) "Taxable valuation" of a mineral development means the total of the gross proceeds taxable percentage specified in 15-6-132(2) when added to the taxable percentages of real property, improvements, machinery, equipment, and other property classified under Title 15, chapter 6, part 1."

Section 89. Section 20-9-501, MCA, is amended to read:

"20-9-501. Retirement fund. (1) The trustees of any district employing personnel who are members of the teachers' retirement system or the public employees' retirement system or who are covered by unemployment insurance or who are covered by any federal social security system requiring employer contributions shall establish a retirement fund for the purposes of budgeting and paying the employer's contributions to such systems. The district's contribution for each employee who is a member of the teachers' retirement system shall be calculated in accordance with Title 19, chapter 4, part 6. The district's contribution for each employee who is a member of the public employees' retirement system shall be calculated in accordance with 19-3-801. The district may levy a special tax to pay its contribution to the public employees' retirement system under the conditions prescribed in 19-3-204. The district's contributions for each employee covered by any federal social security system shall be paid in accordance with federal law and regulation. The district's contribution for each employee who is covered by unemployment insurance shall be paid in accordance with Title 39, chapter 51, part 11.

(2) The trustees of any district required to make a contribution to any such system shall include in the retirement fund of the preliminary budget the estimated amount of the employer's contribution and such additional moneys, within legal limitations, as they may wish to provide for the retirement fund cash reserve. After the final retirement fund budget has been adopted, the trustees shall pay the employer contributions to such systems in accordance with the financial administration provisions of this title.

(3) When the final retirement fund budget has been adopted, the county superintendent shall establish the levy requirement by:

(a) determining the sum of the moneys available to reduce the retirement fund levy requirement by adding:

(i) any anticipated moneys that may be realized in the retirement fund during the ensuing school fiscal year, including anticipated revenue from property taxes *and fees* imposed under *23-2-517, 23-2-803,* 61-3-504(2), *61-3-521,* 61-3-537, *and 67-3-204;*

(ii) net proceeds taxes for interim production and new production, as defined in 15-23-601, *and local government severance taxes on any other oil and gas production occurring after December 31, 1988;*

(iii) coal gross proceeds taxes under 15-23-703; and

(iv) any cash available for reappropriation as determined by subtracting the amount of the end-of-the-year cash balance earmarked as the retirement fund cash reserve for the ensuing school fiscal year by the trustees from the end-of-the-year cash balance in the retirement fund. The retirement fund cash reserve shall not be more than 35% of the final retirement fund budget for the ensuing school fiscal year and shall be used for the purpose of paying retirement fund warrants issued by the district under the final retirement fund budget.

(b) subtracting the total of the moneys available for reduction of the levy requirement as determined in subsection (3)(a) from the budgeted amount for expenditures in the final retirement fund budget.

(4) The county superintendent shall:

(a) total the net retirement fund levy requirements separately for all elementary school districts, all high school districts, and all community college districts of the county, including any prorated joint district or special education cooperative agreement levy requirements;

(b) reduce the total retirement fund levy requirements of elementary school districts and high school districts by the amount available in state retirement equalization aid as calculated and distributed under the provisions of 20-9-532; and

(c) report each such levy requirement to the county commissioners on the second Monday of August as the respective county levy requirements for elementary district, high school district, and community college district retirement funds.

(5) The county commissioners shall fix and set such county levy in accordance with 20-9-142.

(6) The net retirement fund levy requirement for a joint elementary district or a joint high school district shall be prorated to each county in which a part of such district is located in the same proportion as the district ANB of the joint district is distributed by pupil residence in each such county. The county superintendents of the counties affected shall jointly determine the net retirement fund levy requirement for each county as provided in 20-9-151.

(7) The net retirement fund levy requirement for districts that are members of special education cooperative agreements shall be prorated to each county in which such district is located in the same proportion as the budget for the special education cooperative agreement of the district bears

to the total budget of the cooperative. The county superintendents of the counties affected shall jointly determine the net retirement fund levy requirement for each county in the same manner as provided in 20-9-151 and fix and levy the net retirement fund levy for each county in the same manner as provided in 20-9-152. **(Subsection (4)(b) effective July 1, 1988—sec. 8, Ch. 635, L. 1987.)"**

Section 90. Section 15-31-121, MCA, is amended to read:

"15-31-121. Rate of tax — minimum tax — surtax. (1) Except as provided in subsection (2), the percentage of net income to be paid under 15-31-101 shall be 6 ¾% of all net income for the taxable period. The rate set forth in this subsection (1) shall be effective for all taxable years ending on or after February 28, 1971. This rate is retroactive to and effective for all taxable years ending on or after February 28, 1971.

(2) For a taxpayer making a water's-edge election, the percentage of net income to be paid under 15-31-101 shall be 7% of all taxable net income for the taxable period.

(3) Every corporation subject to taxation under this part shall, in any event, pay a minimum tax of not less than $50.

(4) After the amount of tax liability has been computed under subsections (1) through (3), each corporation subject to taxation under this part shall add, as a surtax, 5% of the tax liability, and the amount so derived is the amount due the state."

Section 91. Section 17-5-408, MCA, is amended to read:

"17-5-408. Percentage of income, corporation license, and cigarette tax pledged. (1) (a) The state pledges and appropriates and directs to be credited as received to the debt service account *9.8% for fiscal year 1990 and 8.7% for fiscal year 1991* of all money received from the collection of the individual income tax and 11% *for fiscal year 1990 and 10.5% for fiscal year 1991* of all money, except as provided in 15-31-702, received from the collection of the corporation license and income tax as provided in 15-1-501, and such additional amount of said taxes, if any, as may at any time be needed to comply with the principal and interest and reserve requirements stated in 17-5-405(4).

(b) No more than the percentages described in subsection (1)(a) of such tax collections may be pledged for the purpose of 17-5-403(2). The pledge and appropriation herein made shall be and remain at all times a first and prior charge upon all money received from the collection of said taxes.

(2) The state pledges and appropriates and directs to be credited to the debt service account 70.89% of all money received from the collection of the excise tax on cigarettes which is levied, imposed, and assessed by 16-11-111. The state also pledges and appropriates and directs to be credited as received to the debt service account all money received from the collection of the taxes on other tobacco products which are or may hereafter be levied, imposed, and assessed by law for that purpose, including the tax levied, imposed, and assessed by 16-11-202. Nothing herein shall impair or otherwise affect the provisions and covenants contained in the resolutions

authorizing the presently outstanding long-range building program bonds. Subject to the provisions of the preceding sentence, the pledge and appropriation herein made shall be and remain at all times a first and prior charge upon all money received from the collection of all taxes referred to in this subsection (2)."

Section 92. Section 17-5-704, MCA, is amended to read:

"17-5-704. Investment of funds. (1) Money in the coal severance tax bond fund, the coal severance tax permanent fund, and the coal severance tax income fund must be invested in accordance with the investment standards for coal severance tax funds except as provided in subsection (2). Income and earnings from all funds must be transferred to and retained in the coal severance tax income fund until appropriated by the legislature.

(2) Except as provided in section 1, Chapter 634, Laws of 1989, beginning on July 1, *1990*, the legislature shall appropriate 15% of the income and earnings from all funds to be deposited to the *state equalization aid account* each year."

Section 93. Section 1, Chapter 634, Laws of 1989, is amended to read:

"Section 1. **Appropriation.** There is appropriated from the income and earnings on the coal severance tax permanent fund that otherwise would be appropriated to the *state equalization aid account* under 17-5-704 the amount of $2 million to the medical research facility projects account established in [section 2] for the biennium ending June 30, 1991. The money is to be used to match federally appropriated funds on at least a four-to-one federal-to-state matching basis for construction and startup operating costs for medical research facility projects in the state. The Montana science and technology development board shall administer the appropriation."

Section 94. **Repealer.** (1) Sections 15-23-604, 15-23-615, and 15-23-616, MCA, are repealed on passage and approval of [this act].

(2) Sections 20-9-105, 20-9-352, 20-9-513, 20-9-531, 20-9-532, and 90-6-211, MCA, are repealed July 1, 1990.

Section 95. **Appropriation.** (1) There is appropriated from the general fund $353,950 for the biennium ending June 30, 1991, to the superintendent of public instruction to establish standard accounting and reporting practices in all Montana public school districts and to implement [this act].

(2) There is appropriated from the general fund $20,000 to the legislative council for the biennium ending June 30, 1991, for use by the committee established in [section 54].

(3) There is appropriated from the general fund to the department of administration $200,000 for the fiscal year ending June 30, 1990, to retain a telecommunications engineering consultant and to support development of and improvements in telecommunications networks in Montana as provided in [section 52].

(4) There is appropriated from the general fund to the department of administration $300,000 for the biennium ending June 30, 1991, to be used

for education network implementation and improvements if a 50% match in funds or equipment is available from other sources.

(5) Any money remaining in the education trust fund account, established in 90-6-202(3), and the vocational-technical center and adult basic education account, as established in 20-9-513, as of June 30, 1990, is appropriated to the superintendent of public instruction for the fiscal year ending June 30, 1991, for state equalization aid to the public schools.

(6) There is appropriated for fiscal year 1991 from the coal severance tax income fund 15% of the income and earnings of all coal severance tax funds as provided in 17-5-704(2).

Section 96. **Study of guaranteed tax base — purpose.** (1) During the 1989-90 interim, the revenue oversight committee is directed to study the concept of a guaranteed tax base for school funding purposes.

(2) The purpose of the study is to assess the advisability of using a guaranteed tax base to fund, for elementary and secondary schools:

(a) transportation costs;

(b) capital expenditures;

(c) comprehensive insurance costs;

(d) retirement costs;

(e) general fund obligations; or

(f) any other obligation of elementary or secondary schools in Montana.

(3) The revenue oversight committee is further directed to coordinate its research, share its findings and recommendations, and generally cooperate with the legislative oversight committee on school funding implementation established in [section 54].

(4) The revenue oversight committee shall report its findings, conclusions, and options for consideration to the 52nd legislature.

Section 97. **Codification instruction.** (1) [Sections 50, 51, 60 through 63, and 66] are intended to be codified as an integral part of Title 20, chapter 9, and the provisions of Title 20 apply to [sections 50, 51, 60 through 63, and 66].

(2) [Section 65] is intended to be codified as an integral part of Title 15, chapter 30, part 1, and the provisions of Title 15, chapter 30, apply to [section 65].

Section 98. **Effective dates — rules.** (1) (a) [Sections 1 through 12, 14 through 26, 28 through 36, 37(1) and (3) through (5), 38 through 44, 49 through 51, 60 through 64, and 101] are effective July 1, 1990.

(b) The superintendent of public instruction may, prior to July 1, 1990, adopt rules and conduct training necessary to implement [section 22].

(2) [Sections 13, 27, 37(2), 45 through 48, 52 through 59, 65 through 94, 96, and this section] are effective on passage and approval.

Section 99. **Applicability.** (1) [Sections 35, 36, and 50] apply retroactively, within the meaning of 1-2-109, to all taxable years beginning after December 31, 1989.

(2) Except as provided in subsection (4), [section 64] applies to all tax revenue recorded on or after July 1, 1989, without regard to the time the tax accrued.

(3) [Sections 66 through 88] apply retroactively, within the meaning of 1-2-109, to net proceeds taxes, severance taxes, and local government taxes on oil and gas, other than interim production and new production, produced after December 31, 1988.

(4) [Sections 65 and 90] apply to tax years and tax revenues collected on or after January 1, 1990.

(5) [Sections 45 through 48] apply retroactively, within the meaning of 1-2-109, to July 1, 1989.

(6) [Section 13] applies to any enlarged district that was created by order in school fiscal year 1989 for operation in school fiscal year 1990.

Section 100. **Coordination instruction.** If House Bill No. 16 is passed and approved, the appropriation in [section 95(1)] is reduced by the amount of money appropriated in House Bill No. 16.

Section 101. **Overschedule permissive amount of general fund budget — permissive levy.** Whenever the trustees of any district determine it necessary to adopt a general fund budget in excess of the foundation program amount for that district, the trustees shall adopt a resolution stating the reasons and purposes for exceeding the foundation program amount. This amount is the "permissive amount" and may not exceed [the equivalent of the percent to be determined that is 112% of FY 1988 district general fund and insurance fund expenditures] of the foundation program amount. It must be financed by the district and established as provided in 20-9-142, by any guaranteed tax base aid for which the district may be eligible, and by other revenue available to the district for other than foundation program support.

Section 102. **Termination.** [Sections 65 and 90 (from senate committee on education amendments regarding individual income and corporate income and license surtaxes)] terminate January 1, 1991.

Approved August 11, 1989.

CHAPTER NO. 12

[HB 62]

AN ACT ESTABLISHING A JOINT SELECT COMMITTEE ON WORKERS' COMPENSATION; DEFINING THE POWERS AND DUTIES OF THE COMMITTEE; APPROPRIATING FUNDS FOR